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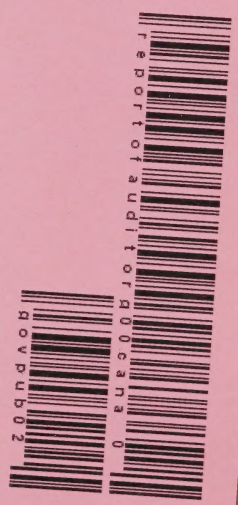
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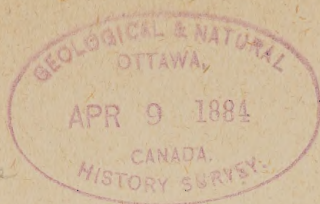
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Report of the Auditor General to the House of Commons  
Canada, Office of the Auditor General  
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Canada

Auditor General office  
Report









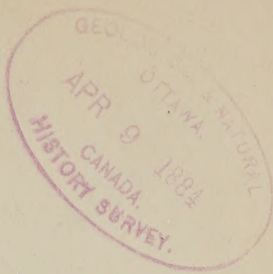








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REPORT  
OF THE  
AUDITOR GENERAL  
ON  
APPROPRIATION ACCOUNTS  
OF THE  
YEAR ENDED 30th JUNE,  
1880

---


FOR THE INFORMATION OF PARLIAMENT.

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OTTAWA:  
PRINTED BY MACLEAN, ROGER & Co., WELLINGTON STREET,  
1880.





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# AUDITOR GENERAL'S REPORT

FOR THE YEAR ENDED 30TH JUNE, 1880.

---

The undersigned transmits for presentation to Parliament, under 41st Vic., Cap. 7, the appropriation accounts and the expenditure under statute, for the fiscal year 1879-80.

## EXPENDITURE OF VOTES.

The over-expenditures on votes where they are of any comparative magnitude, have generally arisen through the letters of credit given to the different Departments or to their spending officers.

As is now understood the greater part of the expenditures is made under letters of credit, the bank on which the credit is drawn in each case being repaid after the cheques on the credit have been drawn.

The credits cover frequently several votes, and as it would be plainly out of the question to refuse repayment to the Bank, when one or more votes have been over expended, the votes must then become overdrawn.

With reference to the over expenditure of Civil Government contingencies, the cause has been different. The expenditure is made principally through three channels:

- 1st. The Accountant of Contingencies; who makes direct payments;
- 2nd. The Stationer, who sends in monthly the statements of his distributions during the previous month.
- 3rd. The Queen's Printer, who did not give in his accounts until a considerable time had elapsed after the close of the period to which they belonged.

Steps are now being considered to prevent, if possible, the over-expenditure for the current year.

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TELEGRAPHING AND TRAVELLING EXPENSES.

The Contingencies Act seems to contemplate the payment of all telegraphing at Ottawa, and of all the travelling expenses of the Inside Staff, from Civil Government contingencies.

It has been the habit for years to provide in the votes under the special control of some of the Departments, notably of the Public Works, Railways and Finance, for the payment of both of the above services.

It seemed advisable to draw attention to this matter, as it might be considered well to take the necessary steps, when the Estimates are under consideration, to secure the shewing of all the expenses of this nature, under the head of Civil Government contingencies.

SALARIES OF STAFF, AT OTTAWA, CHARGED TO APPROPRIATIONS FOR OUTSIDE SERVICES.

In examining the accounts of expenditure under votes other than those for Civil Government salaries, charges have been found to continuously appear for the salaries of persons who are at the head offices of the Departments of Public Works, Railways and Canals, Agriculture and Interior.

Perhaps it would be convenient to have such employes put upon the regular staff of the inside service, where they are to be permanently required, and where they are not, to determine that they are to be paid from Civil Government contingencies.

PROVINCIAL AUDITORS.

The expenses connected with the offices of the Provincial Auditors have been paid from the votes for charges of management, and there was some doubt as to the office at Ottawa with which they are properly connected. Therefore, the following letters passed between the Deputy Minister of Finance and the writer :—

OTTAWA, 25th May, 1880.

SIR,—The enclosed came during my illness, and I have held it over until the present; will you kindly read it and let me know whether there cannot be found some means to comply with Mr. Drummond's request.

Yours very truly,

J. M. COURTNEY,

*Deputy Minister of Finance.*

J. L. McDougall, Esq.,  
Auditor-General.

---

AUDIT OFFICE, 29th May, 1880.

SIR,—I am in receipt of your letter of the 25th instant, enclosing that of Mr. Drummond, Assistant Receiver-General, Winnipeg.



The account of the difficulties of the position of Mr. Drummond, arising from my requesting him to do certain things for the Audit Office, and Mr. Tims instructing him not to do them, gives me an opportunity of laying the requirements of this office, with reference to the outlying Provinces, before the Government, through you. I may say that my reasons for writing to Mr. Drummond and those occupying similar positions in the other Provinces were :—

1. That they had done like work during Mr. Langton's tenure of office;
2. That it was very convenient to be able to communicate with some person on the spot, and that from no others could information be so readily received, and by no others could instructions be so readily carried out.

The requirements of this office in connection with the outlying Provinces, to which allusion is made above, arise chiefly from the system of granting credits to Agents of the different Departments. The system itself is a necessity to avoid delays which would be very injurious to the Public Service.

The duties of the Audit Office are to secure the charging of the expenditure to the Parliamentary appropriation; and to limit the expenditure to the services authorized by the Government, and to the extent which regulations of various kinds allow.

It is manifestly expedient where great outlay of Dominion money is making, and for the purpose of ensuring conformity to general principles, to have some person whose business it is to see that the duties of the Audit Office are done, and to show by his counter signature that he has satisfied himself on the subject.

The counter signature is also a safeguard against the use of the Government money for anything but the service of the Government.

It appears to me that in New Brunswick and Nova Scotia, there being an Assistant Receiver-General in each, the Auditors should act for this office and that in Prince Edward Island, Manitoba and British Columbia; the person who acts for the Finance Department, should also act for this office and be supposed to be connected with it to the extent of his duties for it.

However, this is only my opinion. The point I wish to urge is that the work should be done for this office by some persons recognized as bound to obey instructions from here.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor General.*

J. M. COURTNEY, Esq.,  
Deputy Minister of Finance.

No reply was sent to the last letter, and the position of the Auditors, so far as this office is concerned, has remained undetermined.

#### EXAMINATION OF INTERCOLONIAL RAILWAY ACCOUNTS.

The Intercolonial and Prince Edward Island Railway accounts were, before the Audit Act came into force, examined by Mr. T. D. Tims, Financial Inspector.

A Treasury minute was passed empowering Mr. Tims to continue the examination for this office of those accounts.

Although the writer approved of the proposed minute, having been consulted before it was adopted, it has been found inconvenient that the same person should be connected with two Departments, and therefore the following letter was written :—

---

AUDIT OFFICE, 26th April, 1880.

DEAR SIR,—Shortly before your illness it was determined that we were to discuss Mr. Tims' position in connection with the examination for this office of the Railway accounts.

Perhaps you could now take up the matter.

You will easily see how important it is for me that something should be done.

Yours truly,

J. L. McDOUGALL,

*Auditor-General.*

J. M. COURTNEY, Esq.,  
Deputy Minister of Finance.

---

It has also been urged by the writer upon the Chairman of the Treasury Board, in conversation, that Mr. Tims should be wholly connected either with this office or with the Finance Department.

No action has yet been taken in the matter.

#### CANCELLATIONS OF SECURITIES.

With reference to the letter of the Deputy Minister of Finance, of the 12th December, 1879, regarding the cancellation of matured securities, which appeared in the previous report, the undersigned has to state that the securities have not yet been forwarded for examination. It is understood that they are in course of preparation.

#### NO CHECK ON ISSUE.

It may be well to draw attention to the apparent defect in the Audit Act so far as the check upon expenditure goes in defining a portion of the duties of the Auditor-General with reference to the securities. Although he is directed to exercise joint authority with the Finance Department in the cancellation of Dominion notes, he has no supervision over the issue.

#### SENATE AND HOUSE OF COMMONS.

It will be observed by examining the correspondence printed in the body of this report, in connection with the expenditure of the two Houses, that certain disbursements were made in each contrary to the provisions of Acts of Parliament, and that if they are to be made during the current year it will be necessary to amend the Acts.

#### FORMS OF ESTIMATES AND DETAILS.

It appears to the undersigned that there should be established some mode of causing to prevail, for all services, the same general principles as to the forms of the estimates, and the amount of details to be given in each recommended appropriation.

## EXTRA PAY TO PERMANENT EMPLOYÉES.

The undersigned has had some doubt as to his duties in connection with drawing attention to extra pay received by persons permanently employed by the Government at fixed salaries, but has thought that no injury could result from noting the facts in this report. If his duties are not intended to cover this, directions will probably be given to him on the subject.

## TRAVELLING EXPENSES.

As there seem grave objections to passing accounts containing a fixed per diem allowance for living expenses without a statement in detail of the expenditure, and a certificate from the person employed to do outside duty that the expenses were made and were necessary in the public interest, the following letter was addressed to the Honorable the Treasury Board:—

AUDIT OFFICE, 24th September, 1880.

The undersigned has the honor to recommend, that to carry out the Order in Council of the 6th of May, 1876, each person rendering an account for travelling expenses be required to give each item of disbursement, with the date; to furnish such vouchers as agents who make journeys for private individuals give, and to append to the accounts a declaration in the following words:

I declare that each item of the above account was paid by me as set down, and that it was necessary for the public service.

The accounts which reach the undersigned indicate the general opinion that the maximum limit for living allowance mentioned in the Order in Council above quoted, may be charged against the Government in each case. This does not appear to be the intention of Council. Besides the words of the Audit Act, section 3, say,—

“The salary or pay allowed to any such officer or person as aforesaid, shall be in lieu of all fees, allowances or emoluments of any kind whatsoever, except actual and authorized disbursements, shares of seizures, forfeitures and penalties,” are against the payment of anything for travelling expenses, except the actual outlay.

J. L. McDOUGALL,

*Auditor-General.*

J. M. COURTNEY, Esq.,  
Secretary of the Treasury Board.

No reply has been received to the letter.

## LEGAL ADVICE.

The undersigned has observed in the appropriation accounts of the English Comptroller and Auditor-General, provisions for legal advice. Hitherto there has been no vote from which to pay for such advice here.

## CLOSING ACCOUNTS OF THE YEAR.

The chief obstacles to the closing of the accounts of the fiscal year shortly after the end of it, are (1st) the payments which are made in the North-West and British Columbia, and of which a statement can only be obtained here some time after they are made; and



2nd. The payments of the salaries of the Judges and of the superannuation allowances of retired officials, who receive the amounts allowed to them on demand at banks authorized to pay them, the demands being sometimes deferred until long after the expiration of the year.

With reference to this second class of payments, the undersigned recommends the substitution for the system of receipts that of the issuing of cheques from Ottawa at the end of each month.

Some difficulty has been experienced in dealing with the appropriations for the payments of annuities to Indians in the North-West, owing to the time which is necessary to transport funds from Winnipeg to the places where the payments require to be made.

USING APPROPRIATIONS BEFORE THE BEGINNING OF THE YEAR FOR WHICH THEY ARE VOTED.

The accompanying letter was written, owing to the passage of a Governor General's warrant authorizing expenditure, before the close of the fiscal year 1879-80.

OTTAWA, 6th December, 1880.

SIR,—With reference to the payment, in June last, by the Receiver General to E Dewdney, Esq., of one hundred and fifty-seven thousand dollars (\$157,000.00) for transmission to the North-West, to be used in the payment of annuities to Indians under treaties 4, 6 and 7, I have the honor to explain that no part of the sum in question was used for the payment of those annuities until after the 1st of July, 1880; and I have, therefore, to request that you will have the goodness to cause the issue of a service entry to remove the amount from the expenditure of 1879-80 to that of 1880-81.

I have the honor to be, Sir,

Your obedient servant,

L. VANKOUGHNET,

*Deputy of the Supt. General  
of Indian Affairs.*

J. L. McDougall, Esq.,  
Auditor-General, Ottawa.

The money was handed to the Indian Commissioner before the close of 1879-80, but was only paid to the Indians in 1880-81. On this letter the transfer to the year 1880-81 was permitted.

EXAMINATION OF ACCOUNTS UNDER 48TH SECTION OF THE AUDIT ACT.

The writer has been called upon, under the 48th section of the Audit Act, by the Minister of Finance, to examine the accounts of the Indian Fund, and is now causing the examination to be made.

---

DETAILS OF EXPENDITURE IN REPORT OF AUDITOR GENERAL.

On reference to a letter from the Department of Agriculture, printed in the body of this report, it will be seen that objection is taken to the publishing, by the Audit Office, of details of expenditure. It is difficult, frequently, to give intelligible explanations without furnishing details of expenditure.

The difference of \$552.01, between the expenditure of \$60,177.29 in this report, under Legislation, for printing, printing paper and binding, and that of \$59,625.28, which appears for the same purpose in the Public Accounts, is explained as follows:

On examination here of the vouchers in support of this expenditure it was found, but too late for amendment in the Public Accounts, that there had been improperly credited \$1,262.50, the proceeds of sale of paper and stock, deposited by Mr. Hartney, on the 30th June, 1879, which should have gone to the credit of casual revenue, and that the Bank of Montreal had been repaid in error \$710.49, cheques made by the Accountant of the House of Commons against his private Account and sent to this office for repayment to the Bank by mistake.

The following letters on different subjects explain themselves, and therefore make comment on them unnecessary:—

CIRCULAR TO EXAMINERS IN AUDITOR-GENERAL'S OFFICE.

February 17th, 1880.

SIR,—You will please, when examining accounts, keep the following points in view:—

1. Start with the appropriation statutory provision of the year, following the details of the estimates when the estimates have been adopted without change by Parliament.
  2. Charge against the sub-head of grant those payments which you see reason to believe are properly made charges against it.
  3. The year's accounts should not contain payments made before the beginning of the year nor after the end of it.
  4. The accounts should cover monthly periods, and my attention should be drawn to any case where the Department, whose duty it is to furnish the account, has neglected to do so, for more than two months after the period has expired.
  5. Examine the cheques and other vouchers supplied with the monthly accounts and attach cheques to other corresponding vouchers.
- See that the vouchers supply evidence of the accuracy of the appropriation charge of the soundness of the claim against the Government and of the payment to the person entitled to receive it.
6. Read Acts of Parliament and Orders in Council connected with the subject, so that you may be certain that they have not been transgressed.
  7. Remark on all salaries or other payments unsupported by the requisite authority or in excess of it.
  8. Compare the appropriation ledger with the monthly accounts and examine the refund book for refunds of expenditure, unless they are entered in the appropriation book.

Yours truly,

J. L. McDOUGALL,  
*Auditor-General.*



AUDIT OFFICE, 17th June, 1880.

SIR,—The accounts of the Intercolonial Railway for the first eight months of the current fiscal year have been examined in this office, and my attention has been called particularly to the amounts due to the Government.

It appears to me that merchants and others should not receive credit from the Intercolonial Railway officials, even although there may be unsettled amounts due the former on Railway accounts.

If there is anything due by the Government on account of the railway to any person, it is easy to give him a cheque for the amount.

On the other hand, a cheque from him should be insisted upon for the freight, when he receives goods which have been taken over the line.

I have the honor to be,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

T. TRUDEAU, Esq.,

Deputy Minister Railways and Canals.

AUDIT OFFICE, 24th June, 1880.

GENTLEMEN,—I have the honor to inform you that, under the Audit Act of Canada, a copy of which is enclosed herewith, it is necessary that the following regulations be observed by all those with whom Canadian money is deposited :

1. All transfers of cash to be made on the joint certificate of the Deputy Minister of Finance and the Auditor-General.
2. Payments of debentures and coupons to be made as at present;
3. Other payments to be made on the joint certificate, or letter of credit, of the Deputy Minister of Finance and the Auditor-General, as above;
4. All accounts to be made in duplicate, one copy for the Finance Department and one for the Auditor-General.

I have the honor to be, Gentlemen,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

MESSRS. BARING BROS. & Co.,

London, England.

MESSRS. GLYN, MILLS, CURRIE & Co.

C. ASHWORTH, Esq.,

Manager Bank of Montreal,

30th June, 1880.

AUDIT OFFICE, 28th June, 1880.

SIR,—In issuing a credit for the amount of private bill fees deposited by the accountant of the House of Commons, I act against the general principles adopted with reference to the Departments of the Government, and do so only because I have no instructions on the subject from Parliament.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

Honorable J. G. BLANCHET,

Speaker of the House of Commons.

AUDIT OFFICE, 19th July, 1880.

SIR,—I beg to draw your attention to the 32nd section of the Audit Act, which, as you will observe, makes it necessary for all custodians of the money of the Dominion, to see that the application for any of it has passed this office, before making payment.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL.  
*Auditor-General.*

A. DRUMMOND, Esq.,  
Manager Montreal Bank.

AUDIT OFFICE, 3rd August, 1880.

SIR,—I beg to call your attention to section 33 of the Audit Act.  
Under that you will observe that when property is purchased by the Government, the payment cannot be passed until after the valuator has certified to the valuation. All Orders in Council with reference to land payments should state the name of the valuator who has considered the price a fair one.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

J. O. CORÉ, Esq.,  
Clerk of the Privy Council.

CIRCULAR TO DEPARTMENTS.

AUDIT OFFICE, 18th October, 1880.

SIR,—I have the honor to inform you that all travelling expenses of the inside staffs, and telegraphing of the Department, should be paid from the respective appropriations for Civil Government contingencies.

I have the honor to be, &c.,

J. L. McDOUGALL,  
*Auditor-General.*

OTTAWA, 7th December, 1880.

SIR,—I have the honor to send herewith the statements of your expenditure during the fiscal year ended 30th June, 1880, on account of Parliamentary printing, and indemnity and contingencies of House of Commons, both of which I have signed, and I beg to offer the following observations:—

*Parliamentary Printing.*

The expenditure shown by your statement is \$57,727.65, and the actual disbursements of cash during the year, as shown by my report, is \$60,177.29 the difference is explained by the following statement:—

Total cost of Parliamentary printing as per Auditor's report.....	\$ 60,177 29
Paper in stock, commencement of year.....	\$ 5,250 40
Less in stock at close of year.....	2,158 37
	<hr/> 5,092 03

	\$ 63,269 32
Deduct balance due by Queen's Printer.....	5,541 67
	<hr/>

Expenditure as shown by your statement.....	\$ 57,727 65
---	--------------

*Queen's Printer's Account.*

On the 4th March, 1880, at the request of the Queen's Printer, \$2,070.94 was charged to the appropriation for Miscellaneous Printing, and credited to that for Parliamentary printing; consequently that sum should be deducted from the account of that branch, and the balance remaining at the debit would be \$5,541.67 instead of \$7,612.61 as shewn by your statement.

*Indemnity and Contingencies of House of Commons.*

The expenditure on this account for the year, as shewn by my report, is for

Indemnity .....	\$221,786 20	
Salaries and contingencies.....	134,307 93	
	<hr/>	\$356,094 13

Your statement shows.....	\$356,560 79	
---------------------------	--------------	--

From which you deduct refund of part of		
---	--	--

Mr. Lowe's salary .....	466 66	
	<hr/>	\$356,094 13

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

HENRY HARTNEY, Esq.,  
Clerk, Dept. Printing of Parliament.

The following explanatory letters with reference to Civil Government contingencies were received too late, as their dates show, for insertion in their appropriate places:—

OTTAWA, 2nd December, 1880.

SIR,—In reply to the enquiry contained in your letter of the 19th ultimo, as to the cause of the difference between the authorized and actual disbursements on account of the contingent expenses of the Department of the Secretary of State during the past fiscal year, I have the honor to inform you that the circumstance of the expenditure having been less than the estimate, is due partly to the fact of several of the temporary clerks, whose salaries had previously been paid out of the contingencies, having been made permanent, and also to the strict supervision which has been exercised over the miscellaneous contingent expenses, with a view to economy in that branch of the Departmental expenditure.

I have the honor to be, Sir,

Your obedient servant,

EDOUARD LANGEVIN,

*Under Secretary of State.*

J. L. McDOUGALL,  
Auditor-General.



---

POST OFFICE DEPARTMENT, CANADA,  
OTTAWA, 4th December, 1880.

SIR,—I am directed by the Postmaster-General to acknowledge your letter of the 19th ultimo, calling attention to the expenditure of this Department during the past fiscal year on account of Civil Government contingencies as compared with the estimates, and asking an explanation of the cause of difference between the authorized and actual disbursements, and I am, in reply, to state that it has been found impossible to reduce the expenditure under the head of contingencies to a lower amount than \$29,773.61, without impairing the efficiency of the Department. I am to add that the expenditure of the Department for contingencies during the year ended 30th June, 1879, was \$33,412.13. So that, as compared with the previous year, a large reduction has been made in the expenditure for contingencies during the year ended 30th June, 1880.

I am, Sir,  
Your obedient servant,

W. WHITE,  
*Secretary.*

J. L. McDougall, Esq.,  
Auditor-General.

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OTTAWA, 4th December, 1880.

SIR,—In reply to your communication, asking for the cause of the difference between the vote and expenditure of this Department for contingencies for the past fiscal year, I have the honor to say that, for the Department proper the cause of the excess of the expenditure over the amount of the vote is made up of payments to extra clerks and for extra services in the Department not anticipated when the estimate was made; and with respect to the Penitentiary branch, the extra expenditure is made up of the travelling expenses of the Warden of Manitoba, who was requested to come to Ottawa on official business, and of certain medical expenses paid for him owing to his illness, caused by the defective drainage of the Penitentiary. These two items were not anticipated when the vote was taken.

I am, Sir,  
Your obedient servant,

Z. A. LASH,  
*Deputy Minister of Justice.*

J. L. McDougall, Esq.,  
Auditor-General.

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The undersigned must again give his testimony to the readiness with which information, that seemed to him necessary to the discharge of his duties, has been usually furnished by accounting officers.

J. L. McDougall,  
*Auditor-General.*

AUDITOR GENERAL'S OFFICE,  
Ottawa, February, 1880.

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*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued*

INTEREST ON PUBLIC DEBT.

Account of sums expended, compared with the sums estimated, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Principal.	Estimate.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Payable in London.</i>					
Consol. Canadian 5 per cent. Loan (22 Vic., cap. 84 and 14) .....	31,374,602 50	1,568,730 10	1,568,681 47	48 63	
Debentures, Province of Canada 5 per cent. (12 Vic., cap. 5) .....	118,260 00	1,022 00	5,913 00	.....	4,891 00
6 per cents, 14 and 15 Vic., cap 73 .....	£924,900 0 0				
6 per cents, 12 Vic., cap. 5 .....	321,500 0 0				
6 per cents, 18 Vic., cap 3 and 102 .....	76,500 0 0				
6 per cents, 16 Vic., cap. 157 .....	91,800 0 0				
6 per cents, 18 Vic., cap. 4 .....	38,388 7 1				
6 per cents, 12 Vic., cap. 5 .....	62,811 12 11				
6 per cents, 18 Vic., cap. 4 .....	174,770 11 0				
6 per cents, 12 Vic., cap. 5 .....	244,607 17 1				
6 per cents, 18 Vic., cap. 3 and 103 .....	52,761 3 7				
6 per cents, 12 Vic., cap. 58 and 16 Vic., cap. 17 .....	4,460 8 4				
6 per cents, 19 and 20 Vic., cap. 86, and 12 Vic., cap. 5 .....	228,900 0 0				
6 per cents, 22 Vic., cap. 83 and 20 Vic., cap. 17 .....	268,209 0 0				
Total, 6 per cents .....	£2,527,600 0 0	12,300,986 67	682,550 00	679,922 00	2,628 00
Issue of New Brunswick, at 6 per cent—					
New Brunswick and Canada Railway... ..	£44,000 0 0				
19 Vic., cap. 14 and 16, N.B. ....	96,800 0 0				
19 Vic., cap. 16, N.B. ....	782,100 0 0				
Total .....	922,900 0 0	4,491,446 67	269,486 80	269,486 80	
Issue of Nova Scotia, at 6 per cent—					
27 Vic., cap. 6, N.S. ....	222,500 0 0	1,082,833 33	64,970 00	64,970 00	
Carried forward .....	49,368,129 17	2,586,758 90	2,588,973 27	2,676 63	4,891 00

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**INTEREST ON PUBLIC DEBT—Continued.**

**ACCOUNT of sums expended, &c.—Concluded.**

Service.	Principal.	Estimate.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	49,368,129 17	2,586,758 90	2,588,973 27	2,676 63	4,891 00
Issue of British Columbia, at 6 per cent.					
British Columbia Loan Act, 1863....	£50,000 0 0				
Vancouver Loan Act, 1863 .....	40,000 0 0				
British Columbia Loan Act.....	100,000 0 0				
Total.....	£190,000 0 0	924,666 67	55,480 00	55,480 00	
Issue of Prince Edward Island, at 6 per cent—					
34 Vic., cap. 4, P.E.I. £183,800 0 0					
do do ... 40,400 0 0					
Total .....	£224,200 0 0	1,091,106 66	65,466 40	65,466 40	
Issue of Dominion, at 5 per cent—					
31 Vic., cap. 13.....	£500,000 0 0	2,433,333 33	121,666 67	121,666 66	0 01
Issue of Dominion, at 4 per cent—					
Intercolonial Loan, guaranteed .....	£3,000,000 0 0				
Rupert's Land Loan guaranteed.....	300,000 0 0				
Loan of 1874. ....	4,000,000 0 0				
Loan of 1875, guaranteed.....	1,500,000 0 0				
Loan of 1875, not guaranteed.....	1,000,000 0 0				
Loan of 1876. ....	2,500,000 0 0				
Loan of 1878, guaranteed .....	1,500,000 0 0				
Loan of 1878, not guaranteed.....	1,500,000 0 0				
Loan of 1879.....	3,000,000 0 0				
Total, 4 per cents. £18,300,000 0 0		89,060,000 00	2,978,400 00	3,562,400 00	584,000 00
Total payable in London.....		142,877,235 83	5,807,771 97	6,393,986 33	586,214 36



## Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.

## INTEREST ON PUBLIC DEBT—Continued.

Service.	Principal.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
<i>Payable in Canada.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Canada 5 per cents, 22 Vic., cap. 84.	114,450 00	5,722 50	5,722 50		
Nova Scotia 6 per cents, 27 Vic., cap. 6	951,920 01	57,115 20	57,115 20		
New Brunswick 6 per cents—					
28 Vic., cap. 11.....	\$38,400 00				
27 Vic., cap. 3.....	84,500 00				
	122,900 00	7,374 00	7,374 00		
Prince Edward Island 6 per cents—					
34 Vic., cap. 15.....	14,600 00				
16 Vic., cap. 18.....	39,500 00				
30 Vic., cap. 3.....	3,500 00				
34 Vic., cap. 4.....	143,500 00				
	201,100 00	12,066 00	12,134 14		68 14
Debentures, 6 per cent., 31 Vic., cap. 4	538,000 00	32,280 00	32,280 00		
A Stock, 6 per cent. (capital June 30, 1880) 16,700 00		92,788 79	74,026 57	18,762 22	
B Stock, 6 p.c. (do) .. 405,452 57		111,493 57	97,303 87	14,189 70	
C do 6 p.c. (do) .. 0 00	422,152 57	2,650 00	2,120 00	530 00	
A do 5 p.c. (do) .. 438,076 81		22,952 59	22,378 17	574 42	
B do 5 p.c. (do) .. 2,617,900 00		97,875 00	118,279 83		20,404 83
C do 5 p.c. (do) .. 61,616 01		3,080 80	3,080 78	0 02	
D do 5 p.c. (do) .. 6,126,644 76	9,244,237 58	37,793 60	159,166 85		121,373 25
Savings Banks—					
Post Office, 4 and 5 per cent. ....	3,945,669 11	114,681 38	136,075 47		21,394 09
Toronto, 4 per cent. ....	259,861 01	8,770 00	9,679 85		909 85
Winnipeg, 4 per cent. ....	118,299 49	1,963 00	3,748 60		1,785 60
Nova Scotia, 4 per cent. ....	3,016,355 78	90,438 81	107,815 82		17,377 01
New Brunswick, 4 per cent. ....	1,911,948 25	69,102 43	70,139 59		1,037 16
British Columbia, 5 per cent. ....	1,284,169 88	56,714 40	58,940 83		2,226 43
Prince Edward Island, 4 per cent. .	516,652 66	15,099 20	18,403 39		3,304 19
Indian Funds, 5 and 6 per cent. ....	3,039,210 38	161,749 43	159,984 40	1,765 03	
Widows' Pensions and Uncommuted Stipends, 5 per cent. ....	11,123 57	877 07	708 84	168 23	
Trust Funds, 5 per cent. ....	3,843 119 17	192,155 95	192,155 94	0 01	
Seigniorial Indemnity to Townships..			260 00		
Compensation to Seigniors.....			24,319 99		
Quebec Harbor Sinking Fund, 5 per cent. ....			2,544 24		31,247 78
Baring Bros. & Co., interest on ac- count current. ....			1,636 29		
Bank of Montreal do ..			2,487 26		
Total payable in Canada.....		1,194,743 72	1,379,882 42		185,138 70
do do London.....		5,807,771 97	6,393,986 33		586,214 36
Interest on Public Debt. ....		7,002,515 69	7,773,868 75		771,353 06

I certify that this account has been examined under my directions and is correct.

Examined,  
F. HAYTER.

J. L. McDOUGALL,  
Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PREMIUM AND EXCHANGE.**

ACCOUNT of sums expended, compared with the sums estimated, on account of Premium and Exchange, for the year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Premium, Discount and Exchange.....	20,000 00	43,354 09	.....	23,354 09

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
F. HAYTER.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**SINKING FUND.**

ACCOUNT of sums expended, compared with the sums estimated, on account of Sinking Fund, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Consolidated Canadian Loan .....	420,021 30	423,192 54	.....	3,171 24
Intercolonial Loan .....	235,555 55	232,626 67	2,928 88	.....
Rupert's Land Loan .....	23,403 10	24,333 33	.....	930 23
British Columbia Loan .....	67,150 33	65,700 00	1,450 33	.....
Dominion 4 per cent. Loan, 1874 .....	118,718 21	124,586 67	.....	5,868 46
do do 1875 .....	115,282 13	119,288 20	.....	4,006 07
do do 1876 .....	69,089 65	69,482 90	.....	393 25
do do 1878 .....	112,420 00	119,124 32	.....	6,704 32
do do 1879 .....	.....	37,473 33	.....	37,473 33
	1,161,640 27	1,215,807 96	.....	54,167 69

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
F. HAYTER.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

REDEMPTION OF DEBT.

ACCOUNT of sums expended, compared with the sums estimated, on account of Redemption of Debt, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Due in London.</i>				
Province of Canada, 14 and 15 Vic., cap. 73, and 12 Vic., cap. 5 .....	6,065,813 31	5,882,826 67	182,986 64	
<i>Due in Canada.</i>				
Province of Prince Edward Island.....	32,444 46	2,271 09	30,173 37	
New Brunswick Debentures, 28 Vic., cap. 10 .....		800 00		800 00
Dominion Stock—				
6 per cent. A, B & C, 31 Vic., cap. 4 .....		693,949 40		693,949 40
5 do A.....		2,000 00		2,000 00
5 do B.....		243,800 00		243,800 00
5 do D.....		37,006 17		37,006 17
Casual Rights Redeemed — Compensation to Seigniors .....		5,490 65		5,490 65
Nova Scotia—Mutilated Notes Redeemed.....		357 20		357 20
P. E. Island—Unpaid Warrants Redeemed .....		81 11		81 11
	6,098,257 77	6,868,582 29		770,324 52

SUMMARY.

	Estimate.	Expenditure.	Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Interest.....	7,002,515 69	7,773,868 75		771,353 06
Premium and Exchange.....	20,000 00	43,354 09		23,354 09
Sinking Fund.....	1,161,640 27	1,215,807 96		54,167 69
Redemption of Debt.....	6,098,257 77	6,868,582 29		770,324 52
	14,282,413 73	15,901,613 09		1,619,199 36

I certify that this account has been examined under my directions and is correct.

J. L. McDougall,  
*Auditor-General.*

Examined,  
F. HAYTER.  
8—c

FINANCE DEPT., OTTAWA, 8th Dec., 1880.

SIR,—In reply to your letter of the 2nd instant requesting explanations of the variation between the estimate and expenditure for the service of interest on public debt, I have the honor to state that—

1st. At the time the estimate was prepared the loan of 1879 had not been negotiated, and—

2nd. The estimate of the interest to be paid on stocks and savings bank deposits were based upon the latest information procurable at the time the estimates were prepared, viz:—the balances on the 31st December, 1878. The increase arises from interest paid upon stocks and deposits subsequently received.

Generally these items account for the difference, but I may add that I have made arrangements with the financial agents in England at the close of the year (31st Dec.) to have the unpaid dividends transferred to the credit of the Receiver-General, and also to receive lists of all coupons making up such unpaid dividends. Messrs. Baring and Glyn have further agreed to send regularly each half year the cancelled coupons to be marked off, and I anticipate ere long to close these accounts to a point.

Your obedient servant,

J. M. COURTNEY,

*Deputy Minister Finance.*

The Auditor-General.

OTTAWA, 9th December, 1880.

SIR,—In reply to your letter of the 2nd instant, respecting the variation between the estimate and the expenditure for the service of Redemption of debt, I have the honor to state that a lesser amount of English debt was paid within the fiscal year although due, but that the balance has been paid in the current year—that the Province of Prince Edward Island debentures due at the commencement of the year were paid and charged in the accounts of 1878-79—and that the large withdrawals of 6 per cent. stock were occasioned by holders preferring to withdraw their investments in preference to converting into 5 per cent. stock.

Your obedient servant,

J. M. COURTNEY,

*Deputy Minister Finance.*

The Auditor-General.

OTTAWA, 9th December, 1880.

SIR,—In reply to your letter of the 2nd instant, I have the honor to state that the excess in the expenditure under the heading of Premium, Discount and Exchange, is occasioned by the transfer to Canada of certain of the proceeds of the loan of 1879, and that the excess in the calculations for sinking funds likewise arises through the first investment for the loan of 1879.

In my letter relating to interest on public debt I informed you that at the time the estimates were prepared the loan of 1879 had not been negotiated.

Your obedient servant,

J. M. COURTNEY,

*Deputy Minister Finance.*

The Auditor-General.

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APPROPRIATION ACCOUNTS

FOR FISCAL YEAR ENDED 30<sup>TH</sup> JUNE, 1880.

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*Appropriation Accounts for Fiscal Year ended 30th June, 1880.*

**CHARGES OF MANAGEMENT.**

ACCOUNT of sums expended, compared with sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of vote.

Service.	Grant.	Expenditure.			Expenditure compared with Grant.	
		Salaries.	Contingencies.	Total	Less than Granted.	More than Granted.
	\$	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Financial Inspector .....	2,600	2,600 00	.....	2,600 00	.....	.....
Office of Assistant Receiver-General,						
Toronto .....	7,600	5,900 00	1,045 92	6,945 92	654 08	.....
do do Montreal .....	5,500	5,500 00	204 11	5,704 11	.....	204 11
do Assistant Receiver-General						
and Auditor, Halifax	10,000	9,450 00	1,323 06	10,773 06	.....	773 06
do do St. John, N.B. ....	11,400	10,200 00	914 20	11,114 20	285 80	.....
do do Winnipeg .....	5,000	2,100 00	518 00	2,618 00	2,382 00	.....
do do Victoria, B.C. ....	7,000	5,840 00	646 11	6,486 11	513 89	.....
do do Charlottetown ...	4,000	3,300 00	465 65	3,765 65	234 35	.....
do Auditor, Prince Arthur's						
Landing .....	.....	300 00	67 00	367 00	.....	367 00
Country Savings Banks:						
Nova Scotia .....	12,500	5,949 97	1,086 68	7,036 65	730 24	.....
New Brunswick .....		3,600 00	281 37	3,881 37		
British Columbia .....		800 00	51 74	851 74		
Total Grant .....	65,600				4,800 36	1,344 17
Total Expenditure .....		55,539 97	6,603 84	62,143 81	1,344 17	
Balance unexpended .....					3,456 19	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN GORMAN.

AUDIT OFFICE, 12th November, 1880.

SIR,—I am sending you herewith copy of appropriation statement of the expenditure on account of Charges of Management during the fiscal year ended 30th June, last.

I shall be favored by your furnishing me with your observations on the balances both unexpended and over-expended.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

J. M. COURTNEY,  
Deputy-Minister of Finance.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CHARGES OF MANAGEMENT—Continued.**

**ACCOUNT** of sums expended compared with sums estimated under Statute, for the Fiscal Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>a</i> London Agents:				
Commission, brokerage, &c., on payment of interest on debt, sinking funds, &c.....	123,907 30	131,815 94	.....	7,908 64
<i>b</i> Stamps, postages and telegrams.....	2,000 00	2,614 17	.....	614 17
<i>c</i> Expenses in connection with the issue and redemption of Dominion Notes.....	20,000 00	13,163 12	6,836 88	.....
<i>d</i> Printing, advertising, express charges, &c., including the printing of Dominion Notes.....	25,000 00	35,909 58	.....	10,909 58
Seigniorial tenure and commission.....	.....	84 78	.....	84 78
Total Estimate .....	170,907 30	.....	6,836 88	19,517 17
Total Expenditure .....	.....	183,587 59	.....	6,836 88
More than Estimate. ....	.....	.....	.....	12,680 29

I certify that this account has been examined under my directions and is correct.

J. L. McDUGALL,  
*Auditor-General.*

Examined,  
JOHN GORMAN.

OTTAWA, 23rd November, 1880.

SIR,—I have to acknowledge the receipt of your letter of the 12th instant, with an abstract of expenditure under the head of Charges of Management for the fiscal year ended 30th June last, and requesting an explanation of the variation between the estimated and actual expenditures.

There are two classes of expenditure under this head of service—the statutory and that voted by Parliament. Taking the latter service first, I find that two out of the three sub-heads apparently over-expended, are stated in the abstract differently than last year, but as the amounts are not large it does not much matter; generally the expenditure under Vote is less than estimated, and the result is due to economy in the administration of the several agencies.

In the statutory expenditure, the over expenditure is chiefly due to the having to pay during the year for a larger amount of Dominion currency than usual.

I return the abstract,

And have the honor to be, Sir,  
Your obedient servant,

J. M. COURTNEY,  
*Deputy Minister of Finance.*

The Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CHARGES OF MANAGEMENT—Continued.**

**SUMMARY of Expenditure estimated under Statute.**

		Amount.	Total.
		\$ cts.	\$ cts.
<i>a</i>	London Agents—Commission Brokerage, &c. :		
	Glyn, Mills, Currie & Co .....	50,312 19	
	Baring Bros. & Co.....	73,044 33	
	Glyn, Mills, Currie & Co., and Baring Bros. & Co.....	5,639 98	
	Bank of England.....	332 15	
	Morton, Rose & Co.....	327 33	
	Crown Agent for Colonies.....	1,130 42	
	Bank of Montreal, London.....	1,029 54	
			131,815 94
<i>b</i>	Stamps, Postages and Telegrams :		
	Glyn, Mills, Currie & Co.....	1,363 64	
	Baring Bros. & Co.....	439 44	
	Morton, Rose & Co.....	27 25	
	Crown Agent for Colonies.....	46 80	
	Bank of Montreal, London.....	8 03	
	Sir John Rose.....	667 33	
	Bank of Montreal, Moncton.....	61 68	
			2,614 17
<i>c</i>	Expenses in connection with the Issue and Redemption of Dominion Notes :		
	Sundry ladies for counting, recording and destroying mutilated notes.....		2,955 00
	Hon. Minister of Finance, travelling expenses.....	1,265 33	
	T. D. Tims do .....	1,081 32	
	J. M. Courtney do .....	431 33	
	G. Y. Crookshank do .....	363 20	
	W. R. Baker do .....	296 82	
	J. Patterson do .....	100 00	
	F. Toller do .....	40 00	
	R. W. Baxter do .....	49 00	
	F. Lewis do .....	19 50	
	C. E. Turgeon do .....	72 75	
	R. W. Crookshank do .....	65 03	
			3,784 28
	J. P. Taylor, Extra Clerk .....	915 00	
	J. C. Beatty do .....	732 00	
	H. S. Watson do .....	670 00	
	G. R. Bliss do .....	306 00	
	E. Capbert do .....	280 00	
	F. Beaudry do .....	210 00	
	J. MacLean, special service.....	75 00	
	A. McMeiken do .....	24 00	
			3,212 00
	F. Langelier, legal services.....	110 00	
	G. Larue do .....	40 00	
	Sundry persons do .....	17 00	
			167 00
	A. Pinkerton, expenses re Toronto robbery.....	1,231 79	
	Bank of Montreal do .....	50 00	
	Sundry persons, re suits vs Checkley, and others.....	435 38	
	do re defalcations, Saving's Bank, N.S.....	52 47	
			1,769 64
	Bank of British Columbia, commission on Dominion Notes.....		29 75
	Queen's Printer.....	877 86	
	Stationery office.....	367 59	
			1,245 45
			13,163 12



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CHARGES OF MANAGEMENT—Continued.**

**SUMMARY of Expenditure estimated under Statute—Continued.**

		Amount.	Total.
		\$ cts.	\$ cts.
d	Printing, Advertising, Express Charges, &c., including the Printing of Dominion Notes :		
	British America Bank Note Co. ....	35,000 00	
	Burland Lithographic Co. ....	98 55	
	Canada Express Co. ....	769 13	
	St. Lawrence and Ottawa Railway ...	22 70	
	Quebec, Montreal, Ottawa and Occidental Railway.....	19 20	
			35,909 58

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN GORMAN.

OTTAWA, April 15th, 1880.

SIR,—I have the honor to state in reply to your circular of the 16th ult., that with the exception of the Assistant to the Financial Inspector, who receives only \$2.50 per diem, the officers of the Finance Department who are required to travel upon official business, receive a living allowance, whilst absent from Ottawa, of \$3.50 per diem.

Your obedient servant,

W. REGINALD BAKER,  
*For the Deputy Minister of Finance.*

The Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880 —Continued.*

**CIVIL GOVERNMENT.**

**THE GOVERNOR GENERAL AND THE LIEUT-GOVERNORS OF THE PROVINCES.**

Estimate..... \$122,999 96

ACCOUNT of sums expended, compared with the sums estimated under Statute for the Year ended 30th June, 1880, showing the surplus or deficit upon each.

Service.	—	Estimate.	Expenditure.	Expenditure compared with Estimate.	
				Less than Estimated	More than Estimated
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
His Excellency the Right Hon. Sir John Douglas Campbell, Marquis of Lorne, K.T., G.C.M.G., Governor General of Canada .....			48,666 63		
Lieut.-Governor of the Province of Ontario.....			10,000 00		
His Honor D. A. McDonald .....			10,000 00		
Lieut.-Governor of the Province of Quebec.....			10,000 00		
His Honor Luc Letellier de St. Just, 1st to 25th July, 1879 .....	684 93				
His Honor Theo. Robitaille, 26th July, 1879, to 30th June, 1880 .....	9,327 92		10,012 85		12 85
Lieut.-Governor of the Province of Nova Scotia .....		9,000 00			
His Honor A. G. Archibald, C.M.G. ....			9,000 00		
Lieut.-Governor of the Province of New Brunswick .....		9,000 00			
His Honor E. B. Chandler, 1st July, 1879, to 6th February, 1880 .....	5,405 17				
His Honor Robert D. Wilmot, 11th February, 1880, to 30th June, 1880 .....	3,491 38		8,896 55	103 45	
Lieut.-Governor of the Province of Manitoba and Keewatin .....		10,000 00			
His Honor Joseph E. Cauchon .....			9,999 96	0 04	
Lieut.-Governor of the North-West Territories .....		7,000 00			
His Honor David Laird .....			7,000 00		
Lieut.-Governor of the Province of British Columbia .....		9,000 00			
His Honor A. N. Richards .....			9,000 00		
Lieut.-Governor of the Province of Prince Edward Island .....		7,000 00			
His Honor Sir Robert Hodgson, 1st to 18th July, 1879 .....	338 71				
His Honor T. Heath Haviland, 19th July, 1879, to 30th June, 1880 .....	6,661 29		7,000 00		
Sir A. T. Galt, G.C.M.G., High Commissioner .....		3,333 33	3,333 33		
		122,999 96	122,999 32	103 49	12 85
Expenditure less than authorized .....				90 64	

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,

*Auditor-General*

*a.* An over-payment to Lieut.-Governor Letellier inadvertently made by the bank.

*b.* Saving caused by the vacancy between the death of Lieut.-Governor Chandler, on the 6th February, and the appointment of his successor, on the 11th.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*CIVIL GOVERNMENT—Continued.*

GOVERNOR-GENERAL'S SECRETARY'S OFFICE.

Vote.....\$10,800

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Additional to Governor-General's Secretary .....	600 00	600 00	.....	.....
Comptroller and Aides-de-Camp.....	3,000 00	3,000 00	.....	.....
1 Chief Clerk.....	2,250 00	2,250 00	.....	.....
1 1st Class Clerk.....	1,750 00	1,750 00	.....	.....
1 Senior 2nd Class Clerk.....	1,250 00	1,250 00	.....	.....
1 Junior do..... <i>a</i>	950 00	925 00	25 00	.....
2 Messengers and Orderly..... <i>b</i>	1,000 00	665 64	333 36	.....
	10,800 00	10,441 64	358 36	.....
Governor's Secretary, authorized by 31 Vic., cap. 33.....	2,400 00	2,400 00		
	13,200 00	12,841 64		
Less than estimated .....			358 36	

I certify that this account has been examined under my directions and is correct.

J L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a.* Salary increased for six months from 1st January, 1880, by Order in Council, 16th January, 1880. Increase estimated for whole year.

*b.* Caused by Sergt. Stroulger retiring from 1st September, 1879, with one month's pay for each year of service.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*CIVIL GOVERNMENT—Continued.*

**PRIVY COUNCIL.**

Vote ..... \$15,780.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head (Clerk)..... <i>a</i>	3,200 00	3,251 06		51 06
1 Chief Clerk, Assistant..... <i>b</i>	2,200 00	2,005 89	194 11	
1 1st Class Clerk..... <i>c</i>	1,750 00	1,166 56	583 44	
2 Senior 2nd Class Clerks.....	2,800 00	2,800 00		
3 Junior do..... <i>d</i>	2,650 00	2,625 00	25 00	
1 Private Secretary.....	600 00	600 00		
1 Door-keeper and Messenger.....	600 00	600 00		
4 Messengers..... <i>e</i>	1,930 00	1,890 00	40 00	
	15,730 00	14,938 51	842 55	51 06
Expenditure less than estimated.....			791 49	
1 Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Hon. John O'Connor, 1st July to 31st Jan..... \$4,083 31		7,000 00		
Hon. L. R. Masson, 1st Feb. to 30th June..... 2,916 69				

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a.* The excess is in consequence of the Order in Council, which allows the full month's salary to the relatives of a deceased employé. Mr. Himsworth died 7th January, 1880, and was succeeded by Mr. Côte on the 13th of the same month.

*b.* Diminution caused by promotion of Mr. Côte and appointment of Mr. McGee at a lower salary.

*c.* Mr. F. H. Himsworth was superannuated from 1st March.

*d.* Over-estimated, Mr. Newby's increase being for six months.

*e.* do Mr. Groom's do do

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CIVIL GOVERNMENT—Continued.**

**DEPARTMENT OF JUSTICE AND PENITENTIARIES BRANCH.**

Vote..... \$18,275.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head..... <i>a</i>	3,600 00	3,600 00	.....	.....
1 Chief Clerk.....	1,550 00	1,550 00	.....	.....
4 Senior 2nd Class Clerks.....	5,200 00	5,200 00	.....	.....
1 Junior do.....	700 00	700 00	.....	.....
1 Third do..... <i>b</i>	500 00	316 66	183 34	.....
Private Secretary..... <i>c</i>	350 00	600 00	.....	250 00
2 Messengers.....	900 00	900 00	.....	.....
1 Senior 2nd Class Clerk, from 1st July, 1879	1,525 00	1,373 51	151 49	.....
1 Junior 2nd Class Clerk, from 1st January, 1880, per Supplementary Estimates....				
	14,325 00	14,240 17	334 83	250 00
Expenditure less than estimated.....	.....	.....	84 83	.....

**PENITENTIARIES BRANCH.**

1 Inspector of Penitentiaries.....	2,250 00	2,250 00	.....	.....
2 Assistant Inspectors, Manitoba and British Columbia..... <i>e</i>	500 00	375 03	124 97	.....
1 Senior 2nd Class Clerk.....	1,200 00	1,200 00	.....	.....
	3,950 00	3,825 03	.....	.....
Expenditure less than estimated.....	.....	.....	124 97	.....
Minister authorized by 36 Vic., cap. 31.....	7,000 00	.....	.....	.....
Hon. James McDonald.....	.....	7,000 00	.....	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-Genaral.*

Examined,  
JOHN B. SIMPSON.

(For Remarks see page 12.)

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*CIVIL GOVERNMENT—Continued.*

**DEPARTMENT OF MILITIA AND DEFENCE.**

Vote ..... \$37,380.

ACCOUNT of sums expended, compared with sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 1st Class Clerk.....	1,650 00	1,650 00		
2 Junior 2nd Class Clerks..... a	1,700 00	1,812 50		112 50
1 Chief Clerk, Accountant's Branch.....	3,000 00	3,000 00		
2 1st Class Clerks do..... b	3,250 00	3,262 50		12 50
2 Senior 2nd Class Clerks do..... c	2,880 00	2,441 66	358 34	
2 Junior do do..... d	1,700 00	1,600 00	100 00	
1 Director of Stores, Store Branch.....	2,200 00	2,200 00		
1 1st Class Clerk do.....	1,500 00	1,500 00		
1 Senior 2nd Class Clerk do.....	1,400 00	1,400 00		
1 Junior do do.....	900 00	900 00		
1 do do do.....	800 00	800 00		
1 Chief Clerk, Military Branch.....	2,200 00	2,200 00		
1 1st Class Clerk do..... e	1,750 00	1,400 00	350 00	
1 do Clerk, super., Military Branch.....	1,400 00	1,400 00		
1 Senior 2nd Class Clerk..... f	1,400 00	900 00	500 00	
4 Junior do Clerks..... g	4,000 00	4,200 00		200 00
Private Secretary..... h	600 00	600 00		
1 Office-Keeper.....	500 00	500 00		
3 Messengers.....	1,430 00	1,430 00		
	37,380 00	36,396 66	1,308 34	325 00
Expenditure less than estimated.....			983 34	
Minister, authorized by 36 Vic., cap. 31.....	7,000 00			
Hon. L. R. Masson, July 1st, '79 to January 31st, '80..... \$4,083 31				
Sir Alex. Campbell, February 1st to June 30th, '80..... 2,916 69		7,000 00		

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
*Auditor-General.*

a. and b. Under-estimated. Mr. Lane promoted to Senior 2nd Class by Order in Council, 4th August, 1879.

c., d., e. and f. Over-estimated.

g. Under-estimated. Messrs. Sherwood and Larose promoted to Senior 2nd Class by Order in Council, 4th August, 1879.

h. Mr. Hopkirk was transferred, so far as his duties as Private Secretary went, from the Post Office Department from 1st Feby., 1880. His salary as Clerk for the whole year appears in the accounts of the Post Office.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*CIVIL GOVERNMENT—Continued.*

DEPARTMENT OF SECRETARY OF STATE.

Vote..... \$33,550.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 Chief Clerk..... <i>a</i>	2,200 00	2,300 00		
1 do Clerk of the Crown in Chancery....	2,000 00	2,000 00		
1 do Keeper of Records..... <i>b</i>	1,700 00	1,825 00		125 00
1 Queen's Printer.....	2,200 00	2,175 00	25 00	
1 Deputy Registrar-General..... <i>c</i>	1,800 00	2,025 00		225 00
3 1st Class Clerks..... <i>e</i>	5,200 00	5,187 50	12 50	
3 Senior 2nd Class Clerks..... <i>f</i>	4,200 00	5,325 00		1,125 00
1 Junior do Clerk..... <i>g</i>	1,000 00	5,541 67		4,541 67
11 3rd Class Clerks..... <i>h</i>	7,000 00	4,258 29	2,741 71	
4 Messengers..... <i>i</i>	1,950 00	2,152 50		202 50
	32,550 00	34,989 96	2,779 21	6,219 17
Expenditure more than estimated under this head.....				3,439 96
Amount charged to Vote for Extension of the Staff.....				2,187 46
Amount unprovided for.....				1,252 50
Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Hon. James Cox Aikins.....		7,000 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDougall,  
*Auditor-General.*

Examined,  
JOHN B SIMPSON.

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REMARKS.

a. Mr. Powell received also \$200 as Secretary of the Civil Service Board.

b. Mr. Morgan's salary was increased by Order in Council, 13th June, 1879, to \$1,800, from 1st January, 1879; the difference from that amount is the increase under the Civil Service Act for six months, from 1st January, 1880.

c and d. Over-estimated.

e. Mr. Catellier's salary was increased by Order in Council, 13th June, 1879, to \$2,000, from 1st January, 1879, the difference from that amount is the increase under the Civil Service Act.

f. Mr. Gliddon's salary, \$1,125, apparently overlooked in preparing the estimates.

g. Messrs. Burns, Ballantyne, Learoyd, Roxborough, Robertson, Potvin and Kingston were promoted from 3rd class, and Mr. Pulford is a new appointment, from 1st November, 1879.

h. Nine 3rd class clerks only were paid, three of whom were from 1st November, 1879, and one from 1st February, 1880.

i. James Larkins' pay for six months' increase, \$15, not estimated, and H. Allen, who was employed from 1st January, 1880, is a new appointment, \$187.50.

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REMARKS ON DEPARTMENT OF JUSTICE AND PENITENTIARIES BRANCH.

a Mr. Lash received in addition, as Solicitor for the Indian Office, \$400; from the Vote for Miscellaneous Justice for various services, \$395; from the Grant for the Pacific Railway Survey, \$40; from that for Pacific Railway Telegraph Lines, \$25; from that for Marine and Fishery Contingencies, \$40; from Post Office Department, services *Waterburg vs. Dewe*, \$25; from Intercolonial Railway, \$134.77, and on account of services in connection with Canada Temperance Act, \$550.

b. Over-estimated.

c. Mr. Hall's salary increased by O. C., 21st November, 1879, from \$350 to \$600, and to take effect from the first of the fiscal year.

d. Over-estimated, the Junior 2nd Class Clerkship not having been filled until 26th February, 1880. The Senior 2nd Class Clerkship estimated for here is attached to the Penitentiary Branch, under which heading the salary appears in the Public Accounts.

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e. Saving caused by the services of Thos. Nixon, Manitoba, being dispensed with from 1st January, 1880.

Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.

CIVIL GOVERNMENT—Continued.

DEPARTMENT OF THE INTERIOR.

Vote..... \$55,618.33

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
2 1st Class Clerks..... <i>a</i>	2,750 00	2,650 00	100 00	
1 Senior 2nd Class Clerk..... <i>b</i>	1,300 00	1,400 00		100 00
1 Junior do.....	700 00	700 00		
Private Secretary..... <i>c</i>	600 00	350 00	250 00	
<i>Indian Branch.</i>				
1 Chief Clerk, Deputy Superintendent General.....	2,250 00	2,250 00		
1 do (Inspector of Agencies).....	1,800 00	1,800 00		
1 1st Class Clerk.....	1,600 00	1,600 00		
2 Senior 2nd Class Clerks..... <i>d</i>	2,700 00	2,712 50		12 50
5 Junior 2nd do..... <i>e</i>	4,500 00	4,550 00		50 00
2 do do..... <i>f</i>	408 33		408 33	
3 3rd Class Clerks.....	1,750 00	1,750 00		
<i>Ordinance Lands.</i>				
2 1st Class Clerks..... <i>g</i>	3,050 00	3,075 00		25 00
1 Senior 2nd Class Clerk.....	1,150 00	1,150 00		
1 Junior do.....	750 00	750 00		
<i>Dominion Lands.</i>				
2 Chief Clerks.....	4,800 00	4,800 00		
1 1st Class Clerk..... <i>h</i>	1,500 00	2,183 07		683 07
5 Senior 2nd Class Clerks.....	6,850 00	6,850 00		
7 Junior do..... <i>i</i>	6,650 00	8,735 05		2,085 05
2 3rd Class Clerks..... <i>j</i>	1,200 00	1,800 00		600 00
<i>North-West Mounted Police.</i>				
1 Chief Clerk..... <i>k</i>	1,750 00	1,800 00		50 00
1 Senior 2nd Class Clerk..... <i>l</i>	1,250 00	1,212 50	37 50	
1 Junior do.....	1,000 00	1,000 00		
5 Messengers..... <i>m</i>	2,110 00	2,102 50	7 50	
	55,618 33	58,420 62	803 33	3,605 62
Expenditure more than estimated.....				2,802 29
Amount charged to Vote for Extension of the Staff.....				2,672 55
Amount unprovided for.....				129 74
Minister authorized by 36 Vic., cap. 31.....	8,000 00			
Right Hon. Sir John A. Macdonald, K.C.B.....		8,600 00		

I certify that this account has been examined under my directions and is correct.

Examined  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
Auditor-General



## REMARKS.

*a, c and m.* Over-estimated.

*b.* Under-estimated.

*d.* Mr. DeBoucherville's salary increased under the Civil Service Act, for three months, from 1st April, 1880.

*e.* Mr. Kirkpatrick's salary increased under the Civil Service Act, for nine months, from 1st October, 1879, and Mr. Benson's, for three months, from 1st April, 1880.

*f.* Supplementary estimate not used.

*g.* Mr. Mill's salary increased under the Civil Service Act, for six months, from 1st January, 1880.

*h.* Mr. Johnson's salary increased under the Civil Service Act, for six months, from 1st January, 1880, \$25.00; and Mr. McGee's salary, from 1st July, 1879, to 18th January, 1880, \$658.07, not estimated. Mr. McGee was transferred from this latter date to the Privy Council Office.

*i.* Messrs. Hamilton, \$700; Côte, from 1st November, 1879, \$466.67; and Pinard, from 5th August, 1879, \$905.88, are new appointments, not estimated. Messrs. Lacasse, from 1st October, 1879, and Gordon, from 1st January, 1880, had their salaries increased under the Civil Service Act.

*j.* Mr. Brady, a new appointment at \$600 per annum, not estimated.

*k.* Mr. White's salary increased under the Civil Service Act, short estimated.

*l.* Mr. Fortescue's       do               do               do       from 1st April, 1880.

The increase was estimated for the whole year.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*CIVIL GOVERNMENT—Continued.*

THE OFFICE OF THE AUDITOR-GENERAL.

Vote.....\$16,850.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts	\$ cts.	\$ cts.
1 Chief Clerk, Assistant Auditor.....	2,400 00	2,400 00	.....	.....
2 First Class Clerks..... <i>a</i>	3,100 00	3,150 00	.....	50 00
2 do Supernumerary..... <i>b</i>	2,800 00	1,400 00	1,400 00	.....
2 Senior 2nd Class Clerks..... <i>c</i>	2,650 00	2,612 50	37 50	.....
6 Junior do..... <i>d</i>	4,900 00	5,100 00	.....	200 00
2 Messengers..... <i>e</i>	1,000 00	1,000 00	.....	.....
		266 67	.....	266 67
	16,850 00	15,929 17	1,437 50	516 67
			516 67	.....
Expenditure less than estimated.....			920 83	.....
Auditor General, authorized by 41 Vic., cap. 7....	3,200 00		.....	.....
J. L. McDougall.....		3,200 00	.....	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a.* Excess caused by the salary of Mr. Hector being increased by Order in Council, 19th June, 1880, and the increase taking effect from the beginning of the financial year.

*b.* Diminution caused by superannuation of Mr. Shay.

*c.* Diminution caused by the salaries having been increased for only three months, although estimated for a longer period.

*d.* Under-estimated. Caused by appointment of Messrs. Gorman and Hayter, by Order in Council, of 26th January, 1880.

*e.* John B. Lynch appointed 3rd class from 1st November, by Order in Council of 29th October, 1879.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*CIVIL GOVERNMENT—Continued.*

**FINANCE DEPARTMENT AND TREASURY BOARD.**

Vote (Finance Department)..... \$49,930

Vote (Treasury Board)..... 2,650

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 Chief Clerk, Dominion Book-keeper..... <i>a</i>	2,400 00	1,400 00	1,000 00	
1 do Accountant of Contingencies.....	2,400 00	2,400 00		
1 do Savings Banks.....	2,050 00	2,050 00		
6 1st Class Clerks..... <i>b</i>	9,750 00	9,612 45	137 55	
13 Senior 2nd Class Clerks..... <i>c</i>	16,800 00	16,425 00	375 00	
12 Junior do..... <i>d</i>	10,350 00	10,137 46	212 54	
1 3rd Class Clerks..... <i>e</i>	650 00	1,050 00		400 00
Private Secretary.....	400 00	400 00		
4 Messengers..... <i>f</i>	1,930 00	2,130 00		200 00
	49,930 00	48,804 91	1,725 09	600 00
Expenditure less than estimated.....			1,125 09	

**TREASURY BOARD—VOTE, \$2,650.**

1 Secretary.....	1,000 00	1,000 00		
1 1st Class Clerk.....	1,650 00	1,650 00		
	2,650 00	2,650 00		
Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Sir S. L. Tilley.....		7,000 00		

I certify that this account has been examined under my directions and is correct.

Examined,

JOHN B. SIMPSON.

J. L. McDOUGALL,

*Auditor-General.*

*a.* Mr. Godard was superannuated from 1st February, 1880, and the office is since vacant.

*b.* Over-estimated. Mr. Street, who replaced Mr. Cross (transferred to Department of Railways and Canals), was appointed at \$1,300 per annum; Mr. Cross received \$1,400.

*c.* Mr. Dickieson, who succeeded Mr. Orde, dated from 1st October, 1879. Mr. Orde has been attached to the Indian Department since 1st July, 1849. Mr. Wiggins, who was appointed to the vacancy caused by the death of Mr. Geddes, receives \$1,100 per annum; Mr. Geddes received \$1,350.

*d.* Over-estimated. Mr. Bliss, who succeeded to the vacancy caused by the death of Mr. Fosbery, was appointed at \$800; Mr. Fosbery received \$950.

*e.* Mr. Stanton, a new appointment, not estimated.

*f.* James McCaffrey, a new appointment, previously paid from contingencies, not estimated.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CIVIL GOVERNMENT—Continued.**

**DEPARTMENT OF INLAND REVENUE.**

Vote..... \$28,105.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Commissioner..... <i>a</i>	3,200 00	3,200 00		
1 Assistant..... <i>b</i>	2,400 00	2,400 00		
1 Chief Clerk, Accountant.....	1,837 50	1,837 50		
5 1st Class Clerks, one for Standards' branch. <i>c</i>	7,350 00	5,950 00	1,400 00	
4 Senior 2nd Class Clerks..... <i>d</i>	4,437 50	4,762 50		325 00
7 Junior do do..... <i>e</i>	6,200 00	5,200 00	1,000 00	
1 3rd Class Clerk..... <i>f</i>	650 00	1,950 00		1,300 00
1 Mechanic..... <i>g</i>	680 00		680 00	
2 Messengers..... <i>h</i>	950 00	1,450 00		500 00
Private Secretary.....	400 00	400 00		
	28,105 00	27,150 00	3,080 00	2,125 00
			2,125 00	
Expenditure less than estimated.....			955 00	
Minister authorized by 36 Vic. cap. 31.....	7,000 00			
Hon. L. G. F. Baby.....		7,000 00		

I certify that this account has been examined under my directions and is correct.

**J. L. McDougall,**  
*Auditor-General.*

Examined.  
**JOHN B. SIMPSON.**

*a.* Mr. Brunel receives an additional salary of \$800, charged to Weights and Measures.

*b.* Mr. Miall received also \$250 for examining the accounts of the St. Vincent de Paul Penitentiary, and \$500 for services in connection with the investigations of the Fishery Commissioners.

*c.* Diminution caused by there only being four employed.

*d.* Excess caused by statutory increases, and by promotion of Mr. Carter by Order in Council, 2nd October, 1879.

*e.* Diminution caused by there being only six employed.

*f.* Excess caused by there being three instead of one employed.

*g.* Not employed.

*h.* Under estimated. Three Messengers employed, one of whom supplies the place of the Mechanic. One Archambault received \$50 in addition, from the vote for Weights and Measures Contingencies. The latter payment is contrary to the Civil Service Act.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CIVIL GOVERNMENT—Continued.**

**CUSTOMS DEPARTMENT.**

Vote..... \$29,700

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Commissioner..... <i>a</i>	3,200 00	3,200 00		
2 Chief Clerks.....	4,400 00	4,400 00		
6 1st Class Clerks.....	9,500 00	9,500 00		
4 Senior 2nd Class Clerks.....	5,150 00	5,150 00		
7 Junior do..... <i>b</i>	5,800 00	5,775 00	25 00	
1 3rd Class Clerk..... <i>c</i>	650 00	1,441 67		791 67
2 Messengers..... <i>d</i>	1,000 00	900 00	100 00	
Private Secretary..... <i>e</i>		600 00		600 00
	<b>29,700 00</b>	<b>30,966 67</b>	<b>125 00</b>	<b>1,391 67</b>
Expenditure more than estimated.....				1,266 67
Amount charged to the Vote for Extension of the Staff, &c.....				816 67
Amount unprovided for .....				450 00
Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Hon. M. Bowell.....		7,000 00		

I certify that this account has been examined under my directions and is correct.

**J. L. McDOUGALL,**  
*Auditor-General.*

Examined,  
**JOHN B. SIMPSON.**

- a.* Mr. Johnson received an additional amount of \$1,000, as Chairman of the Board of Experts.  
*b.* Over-estimated.  
*c.* Messrs. Bowell \$400, and Watters \$416.67, not estimated. New appointments.  
*d.* Over-estimated.  
*e.* Not estimated for.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*CIVIL GOVERNMENT—Continued.*

**POST OFFICE DEPARTMENT.**

Vote .....\$90,725.

**ACCOUNT** of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head..... a	3,200 00	3,200 00		
1 Chief Clerk, Secretary..... b	2,800 00	2,800 00		
4 1st Class Clerks..... c	5,800 00	6,337 50		537 50
8 Senior 2nd Class Clerks..... d	10,700 00	8,433 32	2,266 68	
3 Junior do..... e	2,200 00	4,450 00		2,250 00
20 3rd Class Clerks..... f	10,750 00	9,641 64	1,108 36	
Probationary Clerks..... g		911 20		911 20
Private Secretary.....		490 31		490 31
<i>Accountant's Branch.</i>				
2 Chief Clerks, Accountants.....	4,500 00	4,500 00		
1 1st Class Clerk.....	1,550 00	1,550 00		
4 Senior 2nd Class Clerks..... h	5,150 00	5,325 00		175 00
8 Junior do..... i	5,900 00	8,387 49		2,487 49
8 3rd Class Clerks..... j	4,250 00	4,762 50		512 50
1 Chief Clerk, Cashier.....	2,200 00	2,200 00		
<i>Money Order Branch.</i>				
1 Chief Clerk, Superintendent..... k	2,100 00	2,087 50	12 50	
1 1st Class Clerk.....	1,750 00	1,750 00		
4 Senior 2nd Class Clerks..... l	4,700 00	4,837 50		137 50
4 Junior do..... m	3 700 00	5,975 00		2,275 00
9 3rd Class Clerk..... n	4,500 00	4,212 50	287 50	
<i>Savings Bank Branch.</i>				
1 Chief Clerk, Superintendent..... o	2,250 00	2,300 00		50 00
1 1st Class Clerk.....	1,600 00	1,600 00		
1 Senior 2nd Class Clerk..... p	1,000 00	1,125 00		125 00
4 Junior do Clerks..... q	3,600 00	4,300 00		700 00
7 3rd Class Clerks..... r	4,100 00	3,500 00	600 00	
3 Messengers..... s	1,400 00	1,390 00	10 00	
Probationary..... t		150 00		150 00
Additional amount required for salaries..... u	1,025 00		1,025 00	
	90,725 00	96,216 46	5,310 04	10,801 50
	97,725 00	103,216 46	5,310 04	10,801 50
Expenditure more than estimated.....				5,491 46
Amount charged to Vote for Extension of the Staff.....				1,961 20
Amount unprovided for .....				3,530 26
Minister authorized by 38 Vic., cap. 31.....	7,000 00			
Sir Alex. Campbell, 1st July to 30th January.....	\$4,083 31			
Hon John O'Connor, 1st Feb. to 30th June.....	2,916 69	7,000 00		

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
Auditor-General.



## REMARKS.

- a. Mr. Griffin receives also \$400 per annum as Chairman of the Civil Service Board.
- b. Mr. Sidney Smith was promoted to this class from the Senior 2nd at \$1,400 per annum, and his salary is, therefore, only in part charged against the provision for it.
- c. Seven persons only were employed in this class, one of whom, Mr. P. Cartier, was employed for two months, and was then transferred to Department of Public Works.
- d. Messrs. Brodie and Blair, from 1st July, 1879, and Mr. Fortier, from 1st January, 1880, were promoted from the 3rd Class; the difference consists of the increases under the Civil Service Act not estimated.
- e. Seventeen persons only paid in this class. Mr. Doucet was transferred to the Ottawa Post Office from 1st October, 1879, and Mr. Beecher succeeded him from 1st November. Messrs. Brodie and Blair promoted as above.
- f. Messrs. Chamard, \$300; Taylor, \$111.20; Brooks, \$200; Marsau, \$150, and Palmer, \$150, are new appointments not estimated for.
- g. Mr. Hopkirk was Private Secretary to 31st January, 1880, and transferred from that date as Secretary to the Minister of Militia. His salary as a Senior 2nd Class Clerk was paid through the Post Office Department for the whole year. Mr. Sparrow became Private Secretary to the Postmaster-General from 1st February, 1880.
- h. Increases under the Civil Service Act not provided for.
- i. Messrs. Jones and Wallis promoted from 3rd Class at \$700 each. The difference is an under-estimate. Mr. Allen exchanged with Mr. Evanturel, of the Department of Public Works, from 1st September, 1879.
- j. Under-estimated.
- k. Mr. Forsyth's increase under the Civil Service Act dated from 1st Oct., 1879.
- l. Increases under the Civil Service Act omitted from estimate.
- m. The salaries of Mr. Thorn, \$900, appointed to this class from the Outside Service of the Post Office Department, and of Messrs. Bonner, \$700, from 1st July; Wall, \$337.50, and Spencer, \$337.50, from 1st January, 1880, promoted from the 3rd Class, were not provided for.
- n. Messrs. Bonner, Wall and Spencer promoted (see m). Mr. Hale appointed from the Outside Service at \$600 per annum.
- o. Increase under the Civil Service Act omitted from estimate.
- p. Under-estimated. Mr. J. R. Smith was promoted to this class at \$1,000 per annum from 1st January, 1879.
- q. Mr. McCuaig promoted from 3rd Class at \$700 per annum.
- r. Mr. McCuaig promoted. Messrs. Smyth and Black appointed from 1st October, 1879, at \$600 and \$400 respectively; the difference is an over-estimate.
- s. Over-estimated.
- t. Mr. Geddes appointed as a Probationary Clerk from 1st January, 1880, not estimated.
- u. See explanations above.

Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.

CIVIL GOVERNMENT—Continued.

DEPARTMENT OF AGRICULTURE.

Vote ..... \$31,150.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head..... <i>a</i>	3,200 00	3,200 00		
1 Secretary.....	2,350 00	2,350 00		
1 1st Class Clerk..... <i>b</i>	1,560 00	1,580 00		20 00
5 Senior 2nd Class Clerks .. <i>c</i>	6,400 00	6,575 00		175 00
1 3rd Class Clerk..... <i>d</i>	700 00	650 00	50 00	
1 Attached on Special Service.. <i>e</i>	1,250 00	1,300 00		50 00
1 Probationary Clerk.....	300 00	300 00		
1 Office-keeper .....	500 00	500 00		
2 Messengers .....	800 00	800 00		
1 Private Secretary .....	600 00	600 00		
<i>Patent Branch.</i>				
1 Chief Clerk.....	2,150 00	2,150 00		
1 1st Class Clerk... <i>f</i>	1,300 00	1,325 00		25 00
3 Senior 2nd Class Clerks .. <i>g</i>	3,500 00	3,675 00		175 00
2 Junior do do .. <i>h</i>	1,950 00	1,925 00	25 00	
5 3rd Class Clerks.. <i>i</i>	3,540 00	3,490 00	50 00	
2 Probationary Clerks..... <i>k</i>	600 00	300 00	300 00	
1 Model Repairer.....	450 00	450 00		
	31,150 00	31,170 00	425 00	445 00
				425 00
Expenditure more than estimated.....				20 00
Minister authorized by 36 Vic, cap. 31.....	7,000 00			
Hon. John H. Pope .....		7,000 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

JOHN B. SIMPSON.

*a.* Dr. Taché received also \$250 for examining the accounts of the St. Vincent de Paul Penitentiary.

*b.* Mr. Small's salary was increased by Order in Council to \$1,600, from 1st January, 1880.

*c.* The salaries of Messrs. Johnson, Têtu and Jackson were increased, under the Civil Service Act, from 1st January, 1880, the difference being also under-estimated.

*d, h and i.* Over-estimated.

*e, f and g.* Under-estimated.

*k.* Only one Probationary Clerk employed.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*CIVIL GOVERNMENT—Continued.*

DEPARTMENT OF MARINE AND FISHERIES.

Vote..... \$27,530.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00	.....	.....
1 Commissioner of Fisheries.....	2,400 00	2,400 00	.....	.....
1 Chief Clerk.....	2,000 00	2,000 00	.....	.....
1 General Superintendent of Lights and Construction Engineer..... <i>a</i>	2,100 00	1,303 54	796 46	.....
3 1st Class Clerks.....	5,200 00	5,200 00	.....	.....
3 Senior 2nd Class Clerks..... <i>b</i>	3,850 00	3,812 50	37 50	.....
7 Junior do 1 Private Secretary. <i>c</i>	6,650 00	7,400 00	.....	750 00
2 3rd Class Clerks..... <i>d</i>	1,300 00	1,937 91	.....	637 91
2 Messengers.....	830 00	830 00	.....	.....
	27,530 00	28,083 95	833 96	1,387 91
				833 96
Expenditure more than estimated.....				533 95
Minister authorized by 36 Vic., cap. 21.....	7,000 00			
Hon. J. C. Pope.....		7,000 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a.* Diminution caused by Mr. Tomlinson being transferred to Department of Railways and Canals, from 9th February, 1880.

*b.* Over-estimated, Mr. Gourdeau's salary being increased for only three months of the year.

*c.* Messrs. Pope and Chisholm's salaries were increased under the Civil Service Act, from 1st January, 1880, and Messrs. Carleton and Halkett were promoted from the 3rd class, from the same date, but in neither case were the increases estimated for.

*d.* Messrs. J. B. Halkett and Carleton promoted from 3rd class to the Junior 2nd, and Messrs. Beliveau and Andrew Halkett, at \$400, from 1st July, 1879, and Mr. Nicholson, from 10th July, at \$500, are new appointments.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*CIVIL GOVERNMENT—Continued.*

**THE PUBLIC WORKS DEPARTMENT.**

Vote ..... \$53,830.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Public Works.	Railways and Canals.	Expenditure.	Expenditure, compared with Grant.	
					Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
2 Deputy Heads..... <i>a</i>	4,100 00	3,424 98	3,075 02	6,500 00	.....	2,400 00
1 Chief Clerk Secretary.....	2,400 00	600 00	1,800 00	2,400 00	.....	.....
1 do Accountant.....	2,200 00	549 99	1,650 01	2,200 00	.....	.....
9 1st Class Clerks..... <i>b</i>	15,180 00	9,002 46	6,025 04	15,027 50	152 50	.....
3 Senior 2nd Class Clerks..... <i>c</i>	3,800 00	3,412 51	433 32	3,845 83	.....	45 83
11 Junior do..... <i>d</i>	9,550 00	4,569 00	3,729 21	8,298 21	1,251 79	.....
Private Secretary.....	600 00	150 00	450 00	600 00	.....	.....
1 Chief Engineer.....	4,000 00	999 99	3,000 01	4,000 00	.....	.....
1 do Assistant Engineer..... <i>e</i>	3,200 00	2,300 00	.....	2,300 00	900 00	.....
1 do Architect.....	3,000 00	3,000 00	.....	3,000 00	.....	.....
1 do Engineer of Railways in Operation.....	4,000 00	999 99	3,000 01	4,000 00	.....	.....
4 Messengers..... <i>f</i>	1,800 00	1,072 91	592 53	1,665 44	134 56	.....
3 3rd Class Clerks..... <i>g</i>	.....	1,270 31	.....	1,270 31	.....	1,270 31
1 Photographer..... <i>h</i>	.....	349 98	1,050 02	1,400 00	.....	1,400 00
	53,830 00	31,702 12	24,805 17	56,507 29	2,438 85	5,116 14
Expenditure more than estimated.	.....	.....	.....	.....	.....	2,677 29
Amount charged to Vote for extension of Staff.....	.....	.....	.....	.....	.....	3,370 31
Expenditure less than estimated.....	.....	.....	.....	.....	.....	693 02
2 Ministers, authorized by Vic., cap. 31.....	14,000 00	.....	.....	.....	.....	.....
Hon. H. L. Langevin, Minister of Public Works.....	.....	7,000 00	.....	7,000 00	.....	.....
Sir Charles Tupper, Minister of Railways and Canals.....	.....	.....	7,000 00	7,000 00	.....	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.



## REMARKS.

*a.* On the separation of the Department of Railways and Canals from that of Public Works, 1st October, 1879, Mr. Baillairgé was appointed Deputy-Head of the latter, but his salary as such officer was not estimated for.

*b.* Over-estimated.

*c.* Owing to the appointment of Mr. Cartier, whose salary, by this amount, exceeded that available on the transference of Mr. Street to the Finance Department.

*d.* Mr. Duffy, who was drowned, was paid for two months only; Mr. Greenfield appointed 1st February, 1880, for five months, and Mr. Verrault from 13th October, 1879.

*e.* Mr. Baillairgé was appointed Deputy of the Department of Public Works from 1st October, 1879, and was succeeded by Mr. Perley, from 1st January, 1880, at a salary of \$3,000.

*f.* Michael Walsh, whose pay was \$500, was superannuated from 1st January, 1880 and was succeeded by H. O'Neil, from the 19th at \$300 per annum.

*g* and *h.* Not estimated.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*CIVIL GOVERNMENT—Continued.*

**CIVIL SERVICE BOARD.**

Vote..... \$600.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit under each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Wm. H. Griffin, Chairman..... <i>a</i>	600 00	400 00	.....	.....
Grant Powell, Secretary..... <i>b</i>	.....	200 00	.....	.....
	.....	600 00	.....	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

- a.* See remark "*a*" on the Salaries of the Post Office Department.  
*b.* See remark "*a*" on the Salaries of the Department of the Secretary of State.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CIVIL GOVERNMENT—Continued.**

**EXTENSION OF STAFF, &c.**

Vote..... \$10,000

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To meet possible amount required for new appointments by an extension of the Staff or any other change.....	10,000 00			
<i>Department of Secretary of State.</i>				
Messrs. Pulford, \$466.67; Kirwan, \$333.33; Dunn, \$333.33; Cunningham, \$412.47; Grison, \$433.33; and McDonald, \$208.33. <i>a.</i>		2,187 46		
<i>Department of Interior.</i>				
Messrs. Brady, \$600; Hamilton, \$700; Côté, \$466.67; and Pinard, \$905.88..... <i>b.</i>		2,672 55		
<i>Department of Public Works.</i>				
Messrs. Baillairgé, \$2,400; Talbot, \$287.06; Lewis, \$349.92; and Côté, \$333.33..... <i>c.</i>		3,370 31		
<i>Department of Customs.</i>				
Messrs. Bowell, \$400; and Watters, \$416.67.....		816 67		
<i>Post Office Department.</i>				
Messrs. Chamard, \$300; Taylor, \$111.20; Brooks, \$200; Marsan, \$150; Palmer, \$150; Thorn, \$900; and Geddes, \$150..... <i>d.</i>		1,961 20		
	10,000 00	11,008 19		1,008 19

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a, b, c, d.* See Appropriation Accounts for these Departments.

# RECAPITULATION.

CIVIL GOVERNMENT for the Year 1879-80.

Service.	Grant.	Expenditure.	Expenditure Compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salary of the Governor-General.....	48,666 63	48,666 63		
do Lt.-Governor of Ontario.....	10,000 00	10,000 00		
do do Quebec.....	10,000 00	10,012 85		12 85
do do Nova Scotia.....	9,000 00	9,000 00		
do do New Brunswick.....	9,000 00	8,896 55	103 45	
do do Manitoba & Keewatin.....	10,000 00	9,999 96	0 04	
do do N.-West Territories.....	7,000 00	7,000 00		
do do British Columbia.....	9,000 00	9,000 00		
do do P. E. Island.....	7,000 00	7,000 00		
do 12 Ministers, @ \$7,000.....	84,000 00	84,000 00		
do Premier.....	8,000 00	8,000 00		
do Governor-General's Secretary.....	2,400 00	2,400 00		
do Auditor-General.....	3,200 00	3,200 00		
Authorized by special Acts.....	217,263 63	217,175 99	103 49	12 85
Salary of the Hon. Sir A. T. Galt, G. C. M. G., High Commissioner for Canada.....	3,333 33	3,333 33		
Governor-General's Secretary's Office.....	10,800 00	10,441 64	358 36	
Privy Council.....	15,730 00	14,938 51	791 49	
Department of Justice.....	14,325 00	14,240 17	84 83	
do do Penitentiary Branch.....	3,950 00	3,825 03	124 97	
do do Militia.....	37,380 00	36,396 66	983 34	
do do Secretary of State.....	32,550 00	35,989 96		1,252 50
Charged to Vote for Extension of Staff.....	2,187 46			
Department of Interior.....	55,618 33	58,420 62		129 74
Charged to Vote for Extension of Staff.....	2,672 55			
Auditor-General's Office.....	16,850 00	15,929 17	920 83	
Department of Finance.....	49,930 00	48,804 91	1,125 09	
Treasury Board.....	2,650 00	2,650 00		
Department of Inland Revenue.....	28,105 00	27,150 00	955 00	
do Customs.....	29,700 00	30,966 67		450 00
Charged to Vote for Extension of Staff.....	816 67			
Post Office Department.....	90,725 00	96,216 46		3,520 26
Charged to Vote for Extension of Staff.....	1,961 20			20 00
Department of Agriculture.....	31,150 00	31,170 00		553 95
do Marine and Fisheries.....	27,530 00	28,083 95		
do Public Works and Railways and Canals.....	53,830 00	56,507 29		693 02
Charged to Vote for Extension of Staff.....	3,370 31			
Civil Service Board.....	600 00	600 00		1,008 19
Extension of Staff, new appointments, &c.....				
	512,431 52	512,331 04	6,036 93	6,944 64
* Less over-expenditure on Extension of Staff.....	1,008 19			
	511,423 33			
Departmental Contingencies.....	141,750 00	165,764 80		24,014 80
Stationery.....	13,000 00		13,000 00	
Totals.....	886,773 29	898,605 16	28,447 40	40,279 27

\* See Remarks on preliminary observations.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
Auditor-General.



Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.

CIVIL GOVERNMENT—CONTINGENCIES.

GOVERNOR GENERAL'S SECRETARY'S OFFICE.

Vote..... \$15,000

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	15,000 00			
Telegraphing.....		3,438 97		
Postages.....		541 06		
Subscriptions to newspapers.....		991 42		
Uniforms.....		95 20		
Flags.....		90 80		
Directories.....		14 00		
Freight and express.....		35 11		
Detective.....		153 75		
Supreme Court reports.....		12 00		
Travelling expenses, Governor General.....		5,000 00		
do Lieut.-Col. DeWinton.....		438 76		
do John Kidd.....		473 45		
do Wm. Campbell.....		377 87		
do Detective.....		80 95		
do Orderlies.....		243 33		
Cab hire.....		152 75		
Extra Clerks.....		46 50		
Copying.....		128 53		
Stationery.....	a	86 91		
Books of reference and others.....		9 00		
Colonial Office lists.....		2 64		
Periodicals.....	b	155 96		
Hansards.....	c	35 00		
Goods.....	d	22 85		
Lithographing.....		12 75		
Engraving.....		130 30		
Translating.....		38 40		
Pamphlets.....		73 66		
Mail carriage to Rideau Hall.....		44 00		
Navy lists.....		6 06		
Mounting maps.....		5 25		
Orderlies.....		989 96		
Queen's Stationer.....		735 18		
do Printer.....		203 43		
	15,000 00	14,865 80	134 20	

I certify that this account has been examined under my directions and corre ct.

J. L. McDOUGALL,  
Auditor-General.

Examined,  
JOHN B. SIMPSON.

## REMARKS.

*a.* In this amount are included charges for stationery procured outside of the Stationery Office.

*b.* Although accounts for illustrated papers and reviews are included in this item, and are not covered by the words of the Act which governs Civil Government Contingencies, it has been considered that the Act was not expected to be applied rigorously with respect to periodicals for the office of the Governor General's Secretary.

*c.* Hansards for the Colonial Office.

*d.* The goods were of the kind which should have been purchased through the Public Works Department.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CIVIL GOVERNMENT—CONTINGENCIES—Continued.**

**PRIVY COUNCIL OFFICE.**

Vote..... \$3,500.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	3,500 00			
Telegraphing.....		124 40		
Postages.....		44 71		
Subscriptions to newspapers.....		711 96		
Petty cash.....		136 75		
Directories.....		43 00		
Travelling expenses—Minister.....		92 80		
do W. H. Lee.....		70 00		
do Council to and from Quebec.....		242 93		
Cab-hire.....		203 96		
Extra Clerks.....		286 50		
Stationery..... a		12 50		
Books of reference and others.....		174 40		
Clocks..... b		48 50		
Periodicals..... c		171 95		
Hansards.....		25 00		
Goods..... d		38 75		
Lithographing..... e		6 00		
Engraving.....		45 00		
Special services—Hewitt Bernard.....		200 00		
do M. J. Griffin.....		200 00		
do John Langton.....		50 00		
Printing.....		11 20		
Photographs..... f		23 25		
Picture-frames..... g		41 80		
Binding.....		9 60		
Extra Messenger.....		233 00		
Code Civil.....		6 00		
Stamps.....		10 00		
Ice.....		5 52		
Queen's Stationer.....		291 23		
do Printer.....		221 09		
	3,500 00	3,781 80		281 80

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

## REMARKS.

*a.* In this is included stationery purchased outside the Stationery Office.

*b* and *d.* These articles should have been, as prescribed, purchased through the Public Works Department.

*c.* In this amount are included accounts for Blackwood and Reviews.

*e, f* and *g.* These charges are not authorised by the Contingencies Act.

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PRIVY COUNCIL OFFICE,  
OTTAWA, 23rd November, 1880.

SIR,—With reference to your circular letter of 19th inst., calling attention to my expenditure during the past fiscal year 1879-80 on account of Civil Government Contingencies as compared with the Estimates, I observe that the grant was \$3,500 and the expenditure \$3,781.80, showing an over expenditure of \$281.80.

In explanation of such over expenditure I would call attention to the fact, that the annual grants have of late been largely reduced for this office. The vote for 1877-78 was \$7,000; for 1878-79, \$4,000; for 1879-80 and 1880-81, \$3,000 each.

I have closely watched and checked every item of expenditure which has been incurred only when considered necessary.

Your obedient servant,

J. O. COTÉ,  
*Clerk Privy Council.*

J. L. McDOUGALL,  
Auditor-General.

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*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*CIVIL GOVERNMENT—CONTINGENCIES—Continued.*

DEPARTMENT OF JUSTICE.

Vote..... \$5,250.00

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	3,500 00			
Telegraphing .....		977 23		
Postages .....		65 07		
Subscriptions to newspapers .....		442 47		
Petty cash .....		155 35		
Directories .....		10 75		
Travelling expenses, Minister .....		214 00		
do Z. A. Lash .....		44 00		
Cab-hire .....		15 50		
Extra Clerks .....		498 50		
Copying .....		92 00		
Stationery .....	a	4 00		
Books of reference and others .....	b	295 86		
Maps .....		10 00		
Special services, P. Lynch .....	c	50 00		
do E. J. O'Neill .....		5 00		
Hansards .....		102 00		
Goods .....	d	8 05		
Lithographs .....		4 00		
Parliamentary Companions .....		6 00		
Supreme Court reports .....		8 00		
Official Gazette .....		2 40		
Law reports .....		8 00		
Ice .....		9 20		
Lithogram .....		9 00		
Code Civil .....		6 00		
Stamps .....		17 25		
Queen's Stationer .....		581 37		
do Printer .....		387 24		
<i>Penitentiaries Branch.</i>	1,750 00			
Telegraphing .....		202 57		
Subscriptions to newspapers .....		18 00		
Travelling expenses, J. G. Moylan .....		1,118 84		
do S. L. Bedson .....	e	225 00		
do W. W. Walkem .....		40 00		
Copying .....		8 00		
Ice .....		1 84		
Inspection of Manitoba Penitentiary .....		156 00		
Drugs do do .....	f	401 00		
Report of J. S. Farrell .....		35 00		
Queen's Stationer .....		105 42		
do Printer .....		25 90		
	5,250 00	6,365 81		1,115 81

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
Auditor-General.

## REMARKS.

- a.* Stationery not purchased through the Stationery Office.
- b.* Some of the periodicals charged do not appear to be such as could properly be called books of reference of the Department of Justice.
- c.* This charge seems to be in contravention of the Civil Service Act.
- d.* These were of the kind which should have been purchased by the Department of Public Works.
- e* and *f.* These should have been paid from the Vote for the Manitoba Penitentiary. They are not regular charges against this appropriation.
-

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*CIVIL GOVERNMENT—CONTINGENCIES—Continued.*

**MILITIA AND DEFENCE.**

Grant..... \$6,000

ACCOUNT of sums expended, compared with the sums granted, for the  
Year ended 30th June, 1880, showing the surplus or deficit upon the  
Grant.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	6,000 00			
Telegraphing .....		211 03		
Postages .....		135 37		
Subscription to and advertising in newspapers....		641 19		
Petty cash .....		38 88		
Directories .....		13 50		
Freight and express .....		1 50		
Travelling expenses—Minister .....		113 20		
Cab hire .....		254 95		
Extra clerks .....		317 50		
Copying .....		20 00		
Stationery .....	a	66 53		
Books of reference .....		284 68		
Hansards .....		43 00		
Goods .....		55 03		
Translating .....		194 50		
Printing .....		26 75		
Carrying mails .....	b	16 00		
Repairs to clock .....		6 00		
Illustrated Guide .....		30 00		
Code Civil .....		6 00		
Stamps .....		6 50		
Ice .....		8 28		
Plans, Montreal .....		120 00		
Cheque books and stamping .....	c	548 13		
Mail bags .....		6 46		
Queen's Stationer .....		1,281 69		
do Printer .....		866 54		
	6,000 00	5,313 21	686 79	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

- a. Stationery not purchased through the Stationery Office.  
b. This does not appear to be a proper charge.  
c. These were for the Outside Service, and appear to be an irregular charge against Civil Government Contingencies.

*See letter at page 49.*

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

SECRETARY OF STATE.

Grant..... \$8,000 00

**ACCOUNT** of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon the Grant.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	8,000 00			
Telegraphing.....		189 15		
Postages.....		108 77		
Subscriptions to and advertising in newspapers....		960 61		
Petty cash.....		100 00		
Directories.....		31 50		
Freight and express.....		349 20		
Extra Clerks.....		2,944 00		
Stationery..... <i>a.</i>		4 25		
Books of reference.....		12 00		
Hansards.....		29 09		
Translating..... <i>b.</i>		119 50		
Annual Register.....		25 00		
Ice.....		11 04		
Queen's Stationer.....		428 43		
Queen's Printer.....		400 45		
	8,000 00	5,712 90	2,287 10	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a.* Stationery not purchased through the Stationery Office.  
*b.* \$16.10 of this was paid to Mr. Belanger, a Clerk of this Department, contrary to Section 20 of the Civil Service Act.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*CIVIL GOVERNMENT—CONTINGENCIES—Continued.*

DEPARTMENT OF INTERIOR.

Grant..... \$6,000 00

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon the Grant.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	6,000 00			
Telegraphing.....		1,059 88		
Postages.....		421 95		
Subscriptions to and advertising in newspapers. ...		633 98		
Petty cash.....		265 17		
Directories.....		53 00		
Freight and express.....		69 63		
Cab hire.....		556 48		
Extra Clerks.....		1,762 49		
Copying.....		67 00		
Stationery..... <i>a</i>		25 25		
Books of reference and others.....		88 75		
Maps.....		32 50		
Hansards.....		34 00		
Goods..... <i>b</i>		277 81		
Lithographing.....		8 25		
Engraving.....		168 50		
Translating..... <i>c</i>		440 50		
Printing..... <i>d</i>		182 88		
Carrying mails..... <i>e</i>		50 00		
Mounting maps.....		45 30		
Illustrated Guide.....		30 00		
Code Civil.....		6 00		
Stamps.....		8 75		
Ice.....		11 04		
Clock.....		8 00		
Supreme Court Reports.....		4 00		
Queen's Stationer.....		2,253 75		
do Printer.....		2,066 40		
	6,000 00	10,631 26		4,631 26

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
*Auditor-General.*

- a.* Not purchased through the Stationery Office.  
*b.* Some of the articles should have been purchased through the Public Works Department.  
*c.* Not covered by the Act which governs Contingencies.  
*d.* This expenditure should have been made through the Queen's Printer.  
*e.* This does not appear to be a proper charge.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880--Continued.*

**CIVIL GOVERNMENT—CONTINGENCIES—Continued.**

**AUDITOR-GENERAL'S OFFICE.**

Grant ..... \$2,500 00

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon the Grant.

S ervice.	Grant.	Expendi- ture.	Expenditure. compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	2,500 00			
Telegraphing .....		47 79		
Postages .....		44 83		
Subscriptions to newspapers .....		88 68		
Petty cash .....		16 07		
Directories .....		5 50		
Travelling expenses, J. L. McDougall .....		134 97		
do Jas. Patterson .....		99 25		
Extra Clerks .....		1,406 00		
Books of reference .....		3 75		
Goods .....		1 50		
Printing .....		19 40		
Ice .....		5 52		
Annual Register .....		2 50		
Rent of telephone .....		15 00		
Queen's Stationer .....		390 88		
do Printer .....		265 78		
	2,500 00	2,547 42		47 42

I certify that this account has been examined under my directions and is correct.

**J. L. McDOUGALL,**  
*Auditor-General.*

Examined,  
**JOHN B. SIMPSON.**

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*CIVIL GOVERNMENT—CONTINGENCIES—Continued.*

**FINANCE DEPARTMENT AND TREASURY BOARD.**

Grant..... \$7,000 00

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon the Grant.

Service.	Grant.	Expenditure.	Expenditure. compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Telegraphing .....	7,000 00			
Postages .....		1,596 02		
Subscriptions to and advertising in newspapers....		509 74		
Petty cash.....		1,011 02		
Directories .....		193 94		
Travelling expenses, Minister.....		12 00		
do F. Toller.....		520 00		
do N. S. Garland.....		20 68		
Cab hire.....		12 75		
Extra Clerks.....		87 25		
Copying .....		1,924 00		
Stationery.....		105 00		
Books of reference and others..... a.		3 50		
Hansards .....		59 85		
Goods..... b.		53 00		
Lithographing.....		32 00		
Engraving.....		45 25		
Printing .....		49 75		
Illustrated Guide.....		211 40		
Code Civil.....		12 00		
Stamps.....		6 00		
Ice .....		104 50		
Repairing filter .....		5 52		
Screen .....		10 60		
Annual Register.....		1 50		
Extra Messenger.....		32 50		
Queen's Stationer.....		184 00		
do Printer.....		1,479 61		
		1,596 84		
<i>Treasury Board.</i>				
Queen's Stationer.....	500 00			
do Printer.....		15 00		
		65 53		
	7,500 00	9,970 75		2,270 75

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
*Auditor-General.*

a. Stationery not purchased through the Stationery Office.

b. Goods which should have been supplied through the Department of Public Works.

*See letter at page 49.*

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CIVIL GOVERNMENT—CONTINGENCIES—Continued.**

**CUSTOMS.**

Grant..... \$14,000 00

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon the Grant.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	14,000 00			
Telegraphing.....		1,741 40		
Postages.....		142 89		
Subscriptions to and advertising in newspapers.....		1,151 70		
Petty cash.....		229 72		
Directories.....		53 50		
Freight and express.....		6 55		
Travelling expenses, Minister.....		200 00		
do J. Johnson.....		50 00		
Cab hire.....		38 25		
Extra Clerks.....		190 50		
Copying.....		109 00		
Stationery..... a.		30 00		
Books of reference.....		247 91		
Maps.....		12 00		
Hansards.....		14 00		
Goods..... b.		12 00		
Engraving.....		116 50		
Printing.....		15 71		
Mounting Maps.....		2 80		
Illustrated Guide.....		30 00		
Code Civil.....		6 00		
Ice.....		5 52		
Supreme Court Reports.....		10 00		
Chromograph..... c.		3 00		
Extra Messenger.....		15 00		
Queen's Stationer.....		862 38		
do Printer.....		1,437 40		
	14,000 00	6,733 73	7,266 27	

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
*Auditor-General.*

a and c. Stationery not purchased through the Stationery Office.

b. Goods which should have been bought through the Public Works Department.

*See letter at page 50.*



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*CIVIL GOVERNMENT—CONTINGENCIES—Continued.*

**INLAND REVENUE.**

Grant..... \$8,000 00

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon the Grant.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Telegraphing.....	8,000 00	633 01		
Postages.....		222 15		
Subscriptions to and advertising in newspapers.....		479 86		
Petty cash.....		323 67		
Directories.....		9 00		
Travelling expenses, Minister.....		300 64		
do A. Audet.....		30 00		
do A. Brunel.....		50 00		
Cab hire.....		277 00		
Extra Clerks.....		3,292 00		
Stationery.....	a.	138 60		
Books of reference and others.....		308 30		
Maps.....		94 00		
Hansards.....		75 00		
Goods.....	b.	21 27		
Engraving.....		87 75		
Translating.....		17 00		
Pamphlets.....		3 00		
Annual Register.....		60 00		
Parliamentary Companions.....		60 00		
Illustrated Guides.....		60 00		
Code Civil.....		19 00		
Stamps.....		92 40		
Ice.....		2 76		
Queen's Stationer.....		768 56		
do Printer.....		761 86		
	8,000 00	8,186 83		186 83

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
*Auditor-General.*

a. Not purchased through the Stationery Office.

b. Goods which should have been purchased through the Public Works Department.

Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued

CIVIL GOVERNMENT—CONTINGENCIES—Continued.

PUBLIC WORKS.

Grant..... \$10,000 00

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon the Grant.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	10,000 00			
Telegraphing .....		2,502 00		
Postages .....		331 48		
Subscriptions to and advertising in newspapers.....		616 41		
Directories .....		27 00		
Charwomen .....		8 00		
Travelling expenses, H. F. Perley.....		421 63		
do F. J. McKay.....		362 50		
do P. Cartier.....		164 00		
Cab hire .....		5 85		
Copying .....		239 00		
Stationery .....	<i>a.</i>	442 26		
Books of reference and others.....		156 65		
Maps .....		111 38		
Hansards .....		71 50		
Goods .....		156 70		
Illustrated Guide.....		55 00		
Engraving .....		202 50		
Printing .....		680 25		
Pamphlets .....		42 00		
Extra papers .....		13 62		
Binding .....		7 75		
Code Civil.....		18 00		
Stamps .....		202 50		
Polygraph.....	<i>b.</i>	11 00		
Washing towels.....		94 99		
Annual Register.....		75 00		
Supreme Court Reports.....		4 00		
Plans of Montreal .....		120 00		
Mathematical instruments .....		5 40		
Framing .....		1 00		
Extra Messenger .....		20 55		
Queen's Stationer.....		4,156 85		
do Printer.....		2,290 01		
	10,000 00	13,616 78	.....	3,616 78

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
*Auditor-General.*

*a* and *b.* Should have been bought through the Stationery Office.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CIVIL GOVERNMENT—CONTINGENCIES—Continued.**

**RAILWAYS AND CANALS.**

ACCOUNT of sums expended for the Year ended 30th June, 1880, showing the deficit.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Nil.			
Telegraphing.....		1,806 98		
Postages.....		207 30		
Subscription to and advertising in newspapers. ...		328 42		
Petty cash.....		76 02		
Directories.....		10 00		
Cab hire.....		7 00		
Stationery..... <i>a</i>		245 88		
Books of reference and others.....		174 24		
Illustrated Guide ....		52 00		
Hansards.....		77 25		
Goods..... <i>b</i>		28 30		
Lithographing.....		30 25		
Engraving.....		323 00		
Mail bags.....		16 55		
Printing.....		85 49		
Frames.....		3 50		
Washing towels.....		47 25		
Binding.....		36 75		
Annual Register.....		30 00		
Parliamentary Companions.....		10 00		
Photographic stuff..... <i>c</i>		103 76		
Code Civil.....		18 00		
Plans of Montreal.....		120 00		
Queen's Stationer.....		2,236 95		
do Printer.....		1,631 14		
		7,706 03		7,706 03

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON:

J. L. McDUGALL,  
*Auditor-General.*

*a.* Not purchased through the Stationery Office.

*b.* These should have been bought through the Public Works Department.

*c.* It does not appear quite clear that this charge is a proper one against Civil Government Contingencies.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CIVIL GOVERNMENT—CONTINGENCIES—Continued.**

**POST OFFICE.**

Grant..... \$26,000 00

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon the Grant.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	26,000 00			
Telegraphing.....		986 74		
Postages.....		551 13		
Subscriptions to and advertising in newspapers....		1,854 29		
Petty cash.....		965 35		
Directories.....		107 00		
Freight and express.....		19 24		
Travelling expenses, Minister.....		582 72		
do J. H. Thomas.....		214 00		
do H. G. Hopkirk.....		172 05		
do F. McKay.....		50 00		
do J. Hall.....		39 50		
Cab hire.....		123 00		
Extra Clerks.....		2,348 00		
Copying.....		304 50		
Stationery.....		2 00		
Books of reference and others.....		326 05		
Maps.....		40 00		
Extra Messenger.....		11 00		
Hansards.....		43 00		
Goods.....		613 33		
Translating.....		113 05		
Printing.....		10 55		
Postal Guides.....		2,891 90		
Dominion Register.....		100 00		
Parliamentary Companions.....		120 00		
Illustrated Guide.....		18 00		
Washing towels.....		222 68		
Additional allowance to Messenger Bennett... b.		49 98		
Ice.....		11 04		
Framing pictures.....		6 00		
Form packers.....		5,892 14		
Christmas box to telegraph boys.....		7 75		
Queen's Stationer.....		3,100 57		
do Printer.....		7,877 05		
	26,000 00	29,773 61		3,773 61

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
Auditor-General



## REMARKS.

*a* and *c*. Not proper charges against Contingencies.

*b*. This payment appears to be in violation of that portion of the Civil Service Act which fixes the maximum pay of a Messenger of a Department.

*d*. It is not quite clear that this payment is a proper charge against Contingencies.

---

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CIVIL GOVERNMENT—CONTINGENCIES—Continued.**

**BUREAU OF AGRICULTURE.**

Grant..... \$8,000 00

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon the Grant.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	8,000 00			
Telegraphing.....		922 22		
Postages.....		786 99		
Subscriptions to and advertising in newspapers.....		537 94		
Petty cash.....		207 92		
Directories.....		17 50		
Freight and express.....		229 49		
Extra Messenger.....		32 00		
do Draughtsman.....		62 00		
Travelling expenses—J. C. Taché.....		80 00		
Cab hire.....		115 45		
Extra Clerks.....		879 50		
Copying.....		15 00		
Stationery..... <i>a</i>		21 25		
Books of reference and others.....		114 00		
Caretaker of models..... <i>b</i>		915 00		
Cleaning models..... <i>c</i>		976 50		
Hansards.....		61 00		
Goods.....		66 30		
Engraving.....		137 50		
Printing.....		67 95		
Supreme Court Reports.....		8 00		
Pamphlets.....		6 00		
Framing.....		22 50		
Binding.....		1 65		
Lithogram..... <i>d</i>		9 55		
Fyle boards..... <i>e</i>		20 00		
Code Civil.....		12 00		
Stamps.....		1 25		
Ice.....		10 59		
Queen's Stationer.....		1,115 66		
do Printer.....		1,082 91		
	8,000 00	8,535 62	.....	535 62

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
*Auditor-General.*

*a, d and e.* Not purchased through the Stationery Office.

*b and c.* Not regular charges against Civil Government Contingencies.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CIVIL GOVERNMENT—CONTINGENCIES—Continued.**

**MARINE AND FISHERIES.**

Grant..... \$8,000 00

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon the Grant.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	8,000 00			
Telegraphing.....		1,159 74		
Postages.....		391 15		
Subscriptions to and advertising in newspapers....		2,317 87		
Directories.....		9 50		
Petty cash.....		110 00		
Travelling expenses, Minister.....		520 00		
Extra Clerks.....		1,828 50		
do Messenger.....		53 00		
Copying.....		78 17		
Books of reference and others.....		81 85		
Colonial Office lists.....		3 38		
Hansards.....		37 00		
Goods..... <i>a</i>		23 35		
Engraving.....		23 50		
Framing pictures.....		3 50		
Stamps.....		47 57		
Professional services, Z. A. Lash..... <i>b</i>		40 00		
American Register.....		2 50		
Stationery..... <i>c</i>		36 75		
Maps.....		17 11		
Parliamentary Companions.....		24 00		
Compiling returns.....		30 00		
Expense locating lights..... <i>d</i>		78 00		
Queen's Stationer.....		1,033 75		
do. Printer.....		1,173 70		
	8,000 00	9,123 89		1,123 89

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
*Auditor-General.*

- a.* These should have been purchased through the Public Works Department.  
*b* and *d.* These are not proper charges against Contingencies.  
*c.* Stationery not purchased through the Stationery Office.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CIVIL GOVERNMENT—CONTINGENCIES—Continued.**

**HIGH COMMISSIONER OF CANADA IN LONDON, ENGLAND.**

Vote ..... \$3,000 00

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon the Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Passage of High Commissioner and family from Montreal to Liverpool, <i>viâ</i> Halifax, including railway and ocean passage and expenses dur- ing detention at Halifax .....	3,000 00	946 32	.....	.....
House furnishing and establishment of office... <i>a</i> .....		1,259 85	.....	.....
Quarter's rent of office in advance.....		771 61	.....	.....
Exchange on drafts.....		22 22	.....	.....
	3,000 00	3,000 00	.....	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a.* This is part of the expenditure, the balance of the account being unpaid by the Government through short appropriation.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CIVIL GOVERNMENT—CONTINGENCIES—Continued.**

**DEPARTMENTS GENERALLY.**

Grant..... \$10,000 00

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon the Grant.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	10,000 00			
Telegraphing .....		544 30		
Subscriptions to newspapers.....		410 44		
Petty cash.....		40 00		
Freight and express .....		4 08		
Washing towels.....		362 60		
Charwomen.....		17,063 25		
Travelling expenses, Hon. R. D. Wilmot.....		300 00		
Colonial lists .....		17 31		
Goods.....		620 26		
Noon gun .....	a.	226 01		
Repairs to stamp .....		3 00		
Illuminating Address to Princess from Senate and House of Commons.....		50 00		
Value of book destroyed.....		3 07		
Queen's Stationer .....		206 39		
do Printer.....		28 49		
	10,000 00	19,879 20		
<i>Civil Service Board.</i>				
Queen's Stationer.....		17 88		
do Printer.....		2 28		
		20 16		9,889 36

I certify that this account has been examined under my directions and is correct.

**J. L. McDougall,**  
*Auditor-General.*

Examined,  
**JOHN B. SIMPSON.**

a. This is not a regular charge against this appropriation.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CIVIL GOVERNMENT, CONTINGENCIES—Concluded.**

**ALL SERVICES. RECAPITULATION.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Governor General's Office .....	15,000 00	14,865 80	134 20	.....
Privy Council.....	3,500 00	3,781 80	.....	281 80
Justice .....	3,500 00	4,028 24	.....	528 24
do Penitentiaries Branch.....	1,750 00	2,337 57	.....	587 57
Militia and Defence .....	6,000 00	5,313 21	686 79	.....
Secretary of State.....	8,000 00	5,712 90	2,287 10	.....
Interior .....	7,000 00	10,631 36	.....	3,621 26
Auditor-General's Office.....	2,500 00	2,347 42	.....	47 42
Finance .....	7,000 00	9,890 22	.....	2,890 22
do Treasury Board .....	500 00	80 53	419 47	.....
Customs.....	14,000 00	6,733 73	7,266 27	.....
Inland Revenue.....	8,000 00	8,186 83	.....	186 83
Public Works.....	10,000 00	13,616 78	.....	3,616 78
Railways and Canals .....	Nil.	7,708 03	.....	7,706 03
Post Office Department.....	26,000 00	29,773 61	.....	3,773 61
Agriculture.....	8,000 00	8,535 62	.....	535 62
Marine and Fisheries.....	8,000 00	9,123 89	.....	1,123 89
Civil Service Board.....	.....	20 16	.....	20 16
High Commissioner of Canada in London, Eng.....	3,000 00	3,000 00	.....	.....
Departments generally .....	10,000 00	19,879 20	.....	9,879 20
	141,750 00	165,764 80	10,793 83	34,808 63
Expenditure more than estimated .....	.....	.....	.....	24,014 80

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a* A sum of \$1,000, voted for this service in Supplementary Estimates, was, in those Estimates, inadvertently placed under the head "Indians." This will explain the difference between the over-expenditure, as stated above, and that appearing at page 36.

## REMARKS.

I observe that in rendering accounts of travelling expenses a charge is invariably made of the whole time, counting from morning of starting till night of returning. This is against the provisions made by Order in Council, 6th May, 1876, as thereby only one-half day leaving and returning is allowable.

AUDIT OFFICE, 31st January, 1880.

SIR,—I have just finished the examination of your accounts as Clerk of Contingencies, for the last six months of 1879, and think it an opportune moment to draw your attention to certain payments which appear to me not proper charges on Civil Government Contingencies:

In Governor-Generals Secretary's Office, Detective and subsistence.

Privy Council, Extra Messenger Gouldthrite.

Finance, Special services, Customs Clerks and Charges of Management.

The payment made to Customs Clerks appears to me contrary to section 20, Civil Service Act.

Customs, Printing other than through the Queen's Printer.

Militia, Printing other than through the Queen's Printer.

Post Office Department, Printing other than through the Queen's Printer.

Agriculture, Guardian of Model Rooms.

Order in Council of 13th February, 1871, supporting Section 2 of Act regulating Contingent Charges, has lately been re-affirmed. You will therefore see that all requisitions for furniture or fittings, repairs, alterations, or other expenditure on buildings, be signed by the Deputy Head of the Department, and approved by the Minister in charge.

I observe nearly every Department has bought stationery outside of the Stationery Office, and in some of the accounts so sent in as stationery appear charges for *Blackwood* and four Reviews, *Harper's Weekly*, &c. These are, it appears to me, not legitimate charges on Contingencies.

There appears a payment to an extra clerk in the Insurance Branch of the Finance Department of two months salary at once. This, of course, evades the law, Section 19, Civil Service Act.

Not more than one month should be paid out of Contingencies.

There is also a payment to Mr. Tims, per voucher No. 54, for cab hire, between Ottawa and Kingsmere. This appears to me not a charge on the contingencies of the office.

When deposits are made to credit of Receiver-General as refunds of expenditure be careful to see that the deposit receipt carries an endorsement showing which Department is to receive the credit.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor General.*

THOMAS ROSS, Esq.,  
Accountant of Contingencies,  
Finance Department.

AUDIT OFFICE, 10th February, 1880.

SIR,—I have the honor to suggest that in future when you are paying for books of reference, maps, &c., you take care that the Deputy-head certifying to the same shall do so specifically stating that said item is a book of reference or a map, or as the case may be.

I am, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor General.*

THOMAS ROSS, Esq.,  
Accountant of Contingencies,  
Finance Department.

OTTAWA, 6th February, 1880.

SIR,—The Accountant of Contingencies has handed me your letter to him, dated the 31st ultimo, and treating of the expenditures made by him during the six months ending 31st December, 1879. I propose to take *seriatim* those charges to which you take exception:

Governor-General's Secretary's Office, Detective and subsistence.

I believe the payment on this account has received the sanction of Council, acting on the Report of the Minister of Justice, but I have directed the Accountant of Contingencies to call the attention of His Excellency's Secretary to the matter.

Office of the Privy Council, Extra Messenger Gouldthrite.

On this point I have requested the Accountant of Contingencies to write to the Clerk of the Council.

Agriculture, Guardian of Model Room.

The Accountant has written to the Deputy Minister of Agriculture hereon.  
Finance, Special services.

With respect to this item, although it does not literally fall in with any of the sub-heads defined by the Act, I am not certain but what the payment is legal, and that the Act contemplated charges for such services, but be that as it may the fact is that for tariff, banking and other legislation, payments for special services have been latterly a necessity I trust to cease shortly. I presume this may be settled by an Order in Council.

Customs, Clerks.

With respect to this payment I may say that I am in a great measure responsible. The Minister of Finance informed me that he had asked for certain special returns to be procured from the Customs Department; that these returns were not ordinary routine returns, but were prepared specially and apart from their ordinary avocations by some of the clerks in the Department. I was asked whether I thought payment ought to be made for this extra service. I said I believed it could on the ground that the service was not performed for the Department to which the clerks belonged, but I shall be exceedingly glad to have this point settled, and, if I might make a suggestion, I would ask you to consult the Department of Justice thereon.

Charges of Management.

I propose to ask you to grant me a credit for this service.

Insurance Branch, Finance Department.

The employment of Mr. McMin, the clerk in question, was sanctioned by an Order in Council from the 1st of December last, and I have given instructions that in future no payments beyond one month be made to extra clerks without the authority of an Order in Council.



Payment to Mr. Tims, Cab hire.

In justice to that officer, I have to say that payment of this amount was made by my authority, and that the necessity arose from the fact that whilst I was absent this summer Mr. Tims acted for me, and during that time his family were at Kingsmeré, some few miles out. Mr. Tims informed me that the late Auditor General had allowed him his cab hire whenever he was called into Ottawa on business; however, I will see that the amount in question be refunded.

There only now remains the general questions namely:—Stationery, Printing, Furniture and Fittings and Books of Reference.

I have instructed the Accountant of Contingencies to circularise the several Departments to the effect that he is unable to pay bills for stationery, printing and furniture and fittings, on the ground that requisitions for these requirements are provided for by Legislation and by Order in Council, and that these requisitions must be addressed to the Stationery Office, Queen's Printer and Department of Public Works, respectively.

As regards the payments you mention for *Blackwood* and four other Reviews, the Accountant of Contingencies has called my attention to the fact that the Act regulating the contingent charges of the Departments defines, amongst other contingencies, "the purchase of books of reference, maps, &c.," and I find that all payments made by him are made on certificates of Deputy-Heads of Departments, which declare that the expenditure was necessary for the public service. I am not aware what Department ordered the magazines in question, and that point seems to me to be immaterial, but what is more to the purpose is the question how, when the Accountant of Contingencies is allowed to pay for works of reference and a Deputy-head certifies to the necessity of a certain purchase, is he, the Accountant of Contingencies to act.

If you will kindly inform me further on this subject I shall feel obliged.

I have the honor to be, Sir,

Your obedient servant,

J. M. COURTNEY,

*Deputy Minister of Finance.*

The Auditor General.

OTTAWA, 23rd November, 1880.

SIR,—I have the honor to acknowledge the receipt of your letter of the 19th inst., calling my attention to the Militia expenditure during the past fiscal year on account of Civil Government Contingencies, as compared with the Estimates.

In reply I beg to state that when the various accounts were estimated for, that for the service specified in your letter was estimated at \$6,000, which sum, with strict economy and attention, was thought sufficient to cover the expenditure for that service. During the year, however, a certain amount of printing, which could not be estimated, and sundry other unforeseen expenses, a detail of which is hereto annexed, had to be charged to Contingencies, and for this reason the expenditure has exceeded the estimate to the amount of \$313.21.

I have the honor to be, Sir,  
Your obedient servant,

C. EUG. PANET,  
*Deputy Minister of Militia and Defence.*

The Auditor-General, Ottawa.

Statement of contingent expenses for which no provision was made in the Estimate for fiscal year 1879-80:—

Translating "Regulations and Orders".....	\$194 50
Engravings for "Musketry instructions and field exercises"..	310 50
Paper do do do ....	76 80
Sicotte's Cadastral Plan, &c., of Montreal.....	120 00

\$701 80

C. EUG. PANET,  
*Deputy Minister.*

OTTAWA, 23rd November, 1880.

SIR,—I have the honor to acknowledge the receipt of your letter of the 19th inst., requesting to be informed of the cause of the variation between the estimate and expenditure for the Civil Government Contingencies of the Treasury Board and of this Department.

At the time the estimate was framed and submitted to Parliament, the Department, in its re-organized form, had not been long in operation, and the estimate consequently was based upon possibly insufficient data. You will, however, see that, comparing the expenditure with that of the previous year, 1878-9, a saving of upwards of \$3,000 has been made.

I have the honor to be, Sir,  
Your obedient servant,

J. M. COURTNEY,  
*Deputy Minister of Finance.*

The Auditor-General, Ottawa.

OTTAWA, 24th November, 1880.

SIR,—In responding to your circular of the 19th inst., calling attention to the requirements of the Audit Act *re* comparison between appropriations and expenditure, I have the honor to report the contingent expenditure of this Department (account, Civil Government) for the fiscal year ended 30th June last as amounting to the sum of \$6,733.73, while the appropriation for the same was \$14,000.

Excluding minor items, the amount short expended may be placed under three heads, viz.:—Extra Clerks, subscriptions to and advertising in newspapers, and stationery, printing, &c. By the appointment to the regular staff of three permanent extra clerks a sum of about \$1,300, apparently saved in Contingencies, was thereby in reality transferred to Salaries, and a further sum of about \$800 has been saved by dispensing with the services of other extra clerks.

Nearly \$2,300 less was expended for subscriptions to and advertising in newspapers during the year than was paid in the previous year.

In the items of stationery, printing, &c., in consequence of rather an unusual amount having been required the previous year, the renewals in the shape of books, blanks, &c., were less than what may be considered the normal quantity, resulting in a saving, as compared with the previous year, of about \$2,400.

The sums required for supplies of this kind, as well as for extra services, can only be estimated for approximately, as the expenditure under these heads is only controllable within certain limits, and is contingent upon circumstances that cannot be foreseen when the estimates are prepared.

I have the honor to be, Sir,  
Yours, &c., &c., &c.,

J. JOHNSON,  
*Commissioner of Customs.*

J. L. McDougall, Esq.,  
Auditor-General,  
&c., &c., &c.

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DEPARTMENT OF PUBLIC WORKS,  
OTTAWA, 25th November, 1880.

SIR,—In reply to your circular letter of the 19th inst, I am directed to inform you the over-expenditure by this Department during the past fiscal year on account of Civil Government Contingencies was due to the division of the late Department of Public Works, necessitating the ordering of new sets of books for both the Public Works and Railways and Canals Departments.

I have the honor to be, Sir,  
Your obedient servant,

F. H. ENNIS,  
*Secretary.*

J. L. McDougall, Esq.,  
Auditor-General, Ottawa.

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## REMARKS.

*a.* Under-estimated, Mr. Duval's salary having been increased from 1st January, 1830, to \$2,000, and having been from July, 1879, at the rate of \$1,950.

*b.* This Messenger (F. Curran) receives \$100 from Contingencies as Usher for Supreme and Exchequer Courts.

*c.* Under-estimated.

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*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Appropriation.

Service.	Authorized by Statute. — Estimate.	Expendi- ture.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
<i>Ontario.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Court of Appeal—</b>				
Salary of Chief Justice.....	6,000 00			
Hon. Thos. Moss.....		6,000 00		
Salary of three Puisne Judges.....	15,000 00			
C. S. Patterson.....		5,000 00		
G. W. Burton.....		4,999 92	0 08	
J. C. Morrison.....		4,999 92	0 08	
	21,000 00	20,999 84		
<b>Court of Queen's Bench—</b>				
Salary of Chief Justice.....	6,000 00			
Hon. J. H. Hagarty.....		6,000 00		
Salary of two Puisne Judges.....	10,000 00			
J. D. Armour.....		5,000 00		
M. C. Cameron.....		4,999 92	0 08	
	16,000 00	15,999 92		
<b>Court of Chancery—</b>				
Salary of Chancellor.....	6,000 00			
Hon. J. G. Spragge.....		6,000 00		
Salary of two Vice-Chancellors, at \$5,000.....	10,000 00			
S. H. Blake.....		5,000 00		
W. Proudfoot.....		4,999 92	0 08	
	16,000 00	15,999 92		
<b>Court of Common Pleas—</b>				
Salary of Chief Justice.....	6,000 00			
Hon. Adam Wilson.....		6,000 00		
Salary of two Puisne Judges.....	10,000 00			
Thos. Galt.....		4,499 92	0 08	
F. Osler.....		5,000 00		
	16,000 00	15,999 92	0 08	
<b>Circuit allowances, Ontario.....</b>	13,000 00	11,800 00	1,200 00	
Expenditure less than estimated.....			1,200 00	
Carried forward.....	82,000 00	80,799 60		

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Appropriation.

Service.	Authorized by Statute. — Estimate.	Expendi- ture.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
<i>Ontario—Continued.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	82,000 00	80,799 60	.....	.....
Maritime Court.....	600 00	.....	.....	.....
K. McKenzie, Judge.....	.....	600 00	.....	.....
Contingencies .....	500 00	.....	.....	.....
Brown Bros. for books.....\$21 10	} a	70 60	429 40	
Smith, Rolph & Co., seal and press 20 00				
J. M. Jacobs, one lithogram. .... 9 25				
Dominion Blank Form Co., blanks 4 25				
John Bruce (constable)..... 16 60				
Total.....	1,100 00	670 00	429 40	
Expenditure less than estimated.....	83,100 00	81,470 20	1,629 80	

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
*Auditor-General.*

a. Over-estimated.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

**ACCOUNT** of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Appropriation.

Service.	Authorized by Statute. — Estimate.	Expendi- ture.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.
<i>Ontario—Continued.</i>				
County Courts—				
Salaries of thirty-seven Judges (including Algoma) varying from \$2,000 to \$2,600.....	88,200	00		
Travelling allowances of County Court Judges including Algoma..... <i>a</i>	9,800	00		
G. M. Boswell.....	\$2,800	00		
Z. Burnham.....	2,799	96		
Arch. Bell.....	2,200	00		
J. Deacon.....	2,600	00		
W. W. Dean.....	2,599	92		
R. Dennistoun.....	2,600	00		
J. Daniell.....	2,600	00		
W. Elliott.....	2,599	92		
J. R. Gowan.....	2,800	00		
D. J. Hughes.....	2,800	00		
S. J. Jones.....	2,800	00		
R. P. Jellett.....	2,600	00		
J. J. Kingsmill.....	2,600	00		
G. W. Leggatt.....	2,599	92		
D. H. Lizars.....	2,600	00		
H. Macpherson.....	2,599	99		
W. Millar.....	2,800	00		
D. S. McQueen.....	2,799	96		
T. Miller.....	2,600	00		
A. McDonald.....	2,799	96		
R. McDonald.....	2,599	92		
H. S. McDonald.....	2,199	96		
T. B. MacMahon.....	2,600	00		
K. McKenzie.....	2,599	92		
Hon. W. McCrae.....	2,600	00		
C. Robinson.....	2,599	92		
W. A. Ross.....	2,600	00		
J. G. Stevenson.....	2,600	00		
J. F. Pringle.....	2,200	00		
C. V. Price.....	2,200	00		
E. J. Senkler.....	2,200	00		
W. B. Squier.....	2,199	96		
Hon. Geo. Sherwood.....	2,800	00		
A. F. Scott.....	2,600	00		
J. S. Sinclair.....	2,599	92		
W. S. Senkler.....	2,600	00		
W. H. Wilkinson.....	2,600	00		
		95,599	23	
Salaries of twelve Junior Judges, at \$2,000 each.....	24,000	00		
J. A. Ardagh.....	\$2,200	00		
J. Boyd.....	2,199	96		
A. C. Chadwick.....	2,200	00		
G. McK. Clarke.....	2,200	00		
F. Davis.....	2,200	00		
G. H. Dartnell.....	2,200	00		
Carried forward.....	122,000	00	95,599	23



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head Appropriation.

Service.	Authorized by Statute. — Estimate.	Expendi- ture.	Expenditure, compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.
<i>Ontario—Continued.</i>				
Brought forward.....	122,000 00	95,599 23		
<i>County Courts—Continued.</i>				
T. A. Lazier..... 2,200 00				
A. Lacourse..... 2,199 96				
R. Lyon..... 2,200 00				
I. F. Toms..... 2,199 96		21,999 88		
	122,000 00	117,599 11	4,400 89	
Expenditure less than estimated.....			4,400 89	

I certify that this account has been examined under my directions and is correct.

Examined,

JOHN B. SIMPSON.

J. L. McDOUGALL,

*Auditor-General.*

a. The travelling allowance of County Court Judges, viz.: \$200 per annum each, including Algoma, is paid at the same time as the salaries.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Appropriation.

Service.	Authorized by Statute. — Estimate.	Expendi- ture.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
<i>Quebec.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Court of Queen's Bench—</b>				
Salary of Chief Justice.....	6,000 00			
Sir A. A. Dorion.....		6,000 00		
Salaries of four Puisne Judges, at \$5,000 each.....	20,000 00			
S. C. Monk.....		4,999 92	0 08	
T. K. Ramsay.....		4,999 92	0 08	
U. J. Tessier.....		4,999 94	0 06	
Alex. Cross.....		4,999 92	0 08	
	26,000 00	25,999 70	0 30	
<b>Superior Court—</b>				
Salary of Chief Justice.....	6,000 00			
W. C. Meredith.....		6,000 00		
Salaries of nine Judges, at \$5,000 each.....	45,000 00			
L. E. N. Casault..... \$5,000 00				
Louis B. Caron..... 4,999 92			0 08	
F. G. Johnson..... 4,999 92			0 08	
Louis A. Jetté..... 4,999 94			0 06	
R. McKay..... 4,999 92			0 08	
A. C. Papineau..... 5,000 00				
H. T. Rainville..... 4,999 97			0 03	
A. Stuart..... 4,999 92			0 08	
F. W. Torrance..... 5,000 00				
Salaries of thirteen Judges, at \$4,000 each.....	52,000 00			
J. W. Bossé..... \$3,999 96			0 04	
L. Belanger..... 4,000 00				
J. W. Bourgeois..... 4,000 00				
W. W. Chagnon..... 4,000 00				
M. Doherty..... 3,999 96			0 04	
C. Dunkin..... 4,000 00				
Chas. Ignace Gill..... 4,000 00				
J. Maguire..... 4,000 00				
L. A. Olivier..... 3,999 96			0 04	
A. Polette..... 3,999 96			0 04	
M. A. Plamondon..... 4,000 00				
L. V. Sicotte..... 3,999 96			0 04	
H. T. Taschereau..... 4,000 00				
Salaries of three Judges, at \$3,500 each.....	10,500 00			
M. Laframboise..... \$3,499 92			0 08	
J. McCord..... 3,499 92			0 08	
A. B. Routhier..... 3,499 92		107,499 15	0 08	
	113,500 00	113,499 15	0 85	
<b>Court of Vice Admiralty—</b>				
Salary of Judge.....	2,000 00			
Geo. O. K. Stuart.....		1,999 92	0 08	

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Appropriation.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Quebec—Continued.</i>				
Circuit allowances..... <i>a</i>	13,000 00	10,723 00	2,277 00	.....
Court of Vice Admiralty—				
Salary of Registrar.....	666 66			
J. Dunbar..... <i>b, c, d</i>		666 60	0 06	
Salary as Marshall.....	333 34			
J. B. Parkin.....		333 24	0 10	
	1,000 00	999 84	0 16	.....

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
*Auditor-General.*

## REMARKS.

a. Over-estimated.

OTTAWA, 24th February, 1880.

b. SIR,—I have the honor to inform you that I have this day taken action in regard to the over-payments in your salary, and have advised the Bank of Montreal, Quebec, to pay your salary for February current at..... \$55 55

Less—Over-payments during 7 months..... 18 69

Cash..... \$36 86

The deduction is caused by your being paid at the rate of \$698.64, instead of \$666.66, amount authorized by Parliament.

For your further information I quote from a letter signed by Deputy Minister of Justice, dated 27th January, 1880.

"There seems little doubt that, so far as the Auditor-General is concerned, no greater salary can, as the matter at present stands, be paid Mr. Dunbar, than the \$666.66 per year that being the amount voted by Parliament for the purpose."

I am, Sir,

Your obedient servant,

(Signed) J. L. McDOUGALL,  
*Auditor-General.*

J. DUNBAR, Esq.,  
Registrar, Vice-Admiralty Court,  
Quebec.

REGISTRY, VICE-ADMIRALTY COURT,  
QUEBEC, 1st March, 1880.

c. SIR,—I have the honor to acknowledge the receipt of your letter of the 24th ult., and to state that the sum mentioned therein (\$18.69) has been deducted by the Bank of Montreal here from my salary for February on account of the alleged over-payment during seven months.

As I infer from the extract of the letter of the Deputy Minister of Justice, which you have been pleased to communicate, that I cannot obtain the equivalent in Canada currency for my salary (£150 sterling) through your Department, may I request to be informed to whom I should apply on the subject.

In connection with this matter the Judge of the Admiralty has requested me to bring under your notice an error in the report of the Auditor-General, just published, where, at page 80, the Vice-Admiralty Court, Quebec, is charged with a grant of \$13,000 and an expenditure of \$11,421.68 for circuit allowances, whereas there has never been any such grant to, or expenditure connected with, the Court in question.

I have the honor to be, Sir,

Your obedient servant,

(Signed) J. DUNBAR,  
*Registrar.*

J. L. McDOUGALL, Esq.,  
Auditor-General, Ottawa.

d. The error referred to was simply typographical, no space being left between the two items so as to show the circuit allowances a separate item.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

**ACCOUNT** of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Appropriation.

Service.	Authorized by Statute. — Estimate.	Expendi- ture.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Nova Scotia.</i>				
<b>Supreme Court—</b>				
Salary of Chief Justice.....	5,000 00			
Sir Wm. Young.....		4,999 92	0 08	
Salary of Judge in Equity... ..	5,000 00			
J. W. Ritchie .....		4,999 92	0 08	
Salaries of five Puisne Judges.....	20,000 00			
W. F. des Barres .....		3,999 96	0 04	
A. James .....		3,999 96	0 04	
H. McDonald.....		3,999 96	0 04	
H. W. Smith.....		3,999 96	0 04	
R. L. Weatherbee.....		3,999 96	0 04	
	30,000 00	29,999 64	0 36	
<b>Court of Vice-Admiralty—</b>				
Salary of Judge .....	600 00			
Sir Wm. Young .....		600 00		
	600 00	600 00		
<b>Circuit allowances.....</b>	4,000 00			
H. McDonald.....		400 00		
Alex. James.....		900 00		
H. W. Smith.....		600 00		
W. F. des Barres.....		700 00		
R. L. Weatherbee.....		700 00	700 00	
	4,000 00	3,300 00	700 00	
Expenditure less than estimated.. a			700 00	
<b>County Courts—</b>				
Salary of Judge for County of Halifax .....	14,400 00			
do six other Judges, at \$2,400 each.... }				
G. A. Blanchard .....		2,345 17		
S. Campbell .....		2,345 17		
M. E. des Brisay.....		2,345 17		
J. W. Johnstone, Co. Halifax.....		2,400 00		
W. A. D. Morse.....		2,345 17		
A. H. Savary.....		2,345 17		
B. E. Tremaine.....		2,345 17		2,071 02
	14,400 00	16,471 02		2,071 02
Expenditure more than estimated				2,071 02

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Appropriation.

Service.	Authorized by Statute. — Estimate.	Expendi- ture.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Nova Scotia—Continued.</i>				
County Courts—Continued—				
Travelling allowance of County Court Judges	1,400 00			
G. A. Blanchard.....		199 92	0 08	
S. Campbell.....		199 92	0 08	
M. B. des Brisay.....		199 92	0 08	
J. W. Johnstone.....		199 92	0 08	
W. A. D. Morse.....		199 92	0 08	
A. H. Savary.....		199 92	0 08	
B. E. Tremaine.....		199 92	0 08	
	1,400 00	1,399 44	0 56	
Total.....		51,770 10		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General*

Examined,  
JOHN B. SIMPSON.

a. Over-estimated.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Appropriation.

Service.	Authorized by Statute. — Estimate.	Expendi- ture.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
<i>New Brunswick.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Supreme Court—				
Salary of Chief Justice (Hon. J. C. Allen).....	5,000 00	4,999 92	0 08	
do Four Puisne Judges, at \$4,000.....	16,000 00			
Charles Duff .....		3,999 96	0 04	
Charles Fisher.....		4,000 00		
A. L. Palmer .....		3,999 96	0 04	
A. R. Wetmore.....		3,999 96	0 04	
J. W. Weldon.....		3,999 96	0 04	
	21,000 00	24,999 76	0 24	
Court of Vice-Admiralty—				
Salary of Judge.....	600 00	600 00		
Circuit Allowances.....	3,200 00			
John C. Allen.....		400 00		
Charles Duff .....		600 00		
Charles Fisher .....		500 00		
A. L. Palmer.....		100 00		
A. R. Wetmore.....		400 00		
J. W. Weldon.....		500 00	700 00	
	3,200 00	2,500 00	700 00	
Expenditure less than estimated., <i>a</i>			700 00	
County Court—				
Salaries of five County Judges, at \$2,400 each.	12,000 00			
B. Botsford.....		2,400 00		
Jas. G. Stevens.....		2,400 00		
Jas. Steadman.....		2,400 00		
Ed. Williston.....		2,400 00		
Chas. Watters.....		2,400 00		
	12,000 00	12,000 00		
Travelling Allowances of County Court Judges....	1,000 00			
B. Botsford..... <i>g</i>		199 92	0 08	
Jas. G. Stevens..... <i>h</i>		199 92	0 08	
Jas. Steadman..... <i>j</i>		199 92	0 08	
Ed. Williston..... <i>k</i>		199 92	0 08	
Chas. Watters..... <i>l</i>		199 92	0 08	
	1,000 00	999 60	0 40	

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON,

J. L. McDOUGALL,  
*Auditor-General.*

*a.* Over-estimated.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*ADMINISTRATION OF JUSTICE—Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Appropriation.

Service.	Authorized by Statute. — Estimate.	Expendi- ture.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
<i>Manitoba.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Court of Queen's Bench—				
Salary of Chief Justice.....	5,000 00			
E. B. Wood.....		4,999 93	0 07	
Salaries of two Puisne Judges, at \$4,000 each.	8,000 00			
L. Betournay..... <i>a</i>		1,322 57	} 3,310 80	
Jos. Dubuc..... <i>b</i>		2,533 31		
J. C. McKeagney..... <i>c</i>		833 32		
	13,000 00	9,689 13	3,310 87	
Expenditure less than estimated.....			3,310 87	
Circuit Allowances..	1,500 00			
E. B. Wood.....		1,195 00		
L. Betournay.....		125 00		
Jos. Dubuc..... <i>d</i>		250 00		70 00
	1,500 00	1,570 00		70 00
Expenditure more than estimated.....				70 00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

- a.* Salary paid from 1st July, 1879, to 30th October, to late Judge Betournay.  
*b.* Salary paid from 13th November, 1879, to 30th June, 1880, to Judge Dubuc.  
*c.* Salary paid from 1st July to 31st August, 1879, to late Judge McKeagney.  
*d.* Under-estimated.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Appropriation.

Service.	Authorized by Statute. — Estimate.	Expendi- ture.	Expenditure. compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>British Columbia.</i>				
Supreme Court—				
Salary of Chief Justice.....	5,820 00			
Sir M. B. Begbie .....		5,820 00		
Salary of one Pusine Judge.....	4,850 00			
H. P. P. Crease.....		4,849 92	0 08	
Salary of one Pusine Judge.....	4,000 00			
J. H. Gray.....		3,999 96	0 04	
	14,670 00	14,669 88	0 12	
County Courts—				
Salaries of five Stipendiary Magistrates vary- ing from \$2,250 to \$3,400 each.....	13,300 00			
H. M. Ball .....		3,399 96	0 04	
P. O. Rielly .....		3,000 00		
E. H. Saunders .....		2,400 00		
W. R. Spaulding.....		2,250 00		
A. F. Pemberton.....		2,250 00		
	13,300 00	13,299 96	0 04	
Circuit Allowances—	10,000 00			
Sir M. B. Begbie .....		1,453 00		
H. P. P. Cruse .....		297 75		
J. H. Gray.....				
H. M. Ball .....		480 75		
P. O. Rielly.....		2,135 25		
E. H. Saunders.....		308 75		
W. R. Spaulding.....		346 00		
	10,000 00	5,021 50		
Less refunds.....		139 00		
		4,882 50		
Expenditure less than estimated.. <i>a</i>			5,117 50	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a.* Over-estimated.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Appropriation.

Service.	Authorized by Statute. — Estimate.	Expendi- ture.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
<i>Prince Edward Island.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Supreme Court—				
Salary as Chief Justice.....	2,000 00	3,000 00		
do Master of Rolls.....	2,500 00	2,499 96	0 04	
do Vice-Chancellor.....	2,500 00	2,449 96	0 04	
	8,000 00	7,999 92	0 08	
Circuit Allowances.....	600 00			
E. Palmer.....		200 01		0 01
Jas. Peters.....		200 04		0 04
Jos. Hemsley.....		200 04		0 04
	600 00	600 09		0 09
County Courts—				
Salaries of three Judges.....	6,000 00			
Dennis O. M. Reddin..... <i>a</i>		2,400 00		400 00
George Alley..... <i>b</i>		2,400 00		400 00
Wm. H. Pope, 1st July to 8th October.....		649 98	}	26 36
Thos. Kelly, 24th Oct to 39th June... <i>c</i>		1,376 38		
	6,000 00	6,826 36		826 36
Expenditure more than estimated.....				826 36
Travelling allowance of County Court Judges.....	600 00			
D. O. M. Reddin..... <i>d</i>		199 92		
Geo. Ally..... <i>e</i>		199 92		
W. H. Pope..... <i>f</i>		55 91		
Thos. Kelly..... <i>g</i>		137 57		
	600 00	593 32	6 68	
Expenditure less than Estimated.....			6 68	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a, b and c.* Under-estimated.  
*d, e, f and g.* Over-estimated.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Appropriation.

Service.	Authorized by Statute. — Estimate.	Expendi- ture.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
<i>North-West Territories.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries of three Stipendiary Magistrates.....	9,000 00			
M. Ryan .....		3,000 00		
Hugh Richardson.....		3,000 00		
	9,000 00	6,000 00		
Expenditure less than estimated.. <i>a</i>			3,000 00	
E. Richard, Sheriff .....		1,200 00		1,200 00
Expenditure more than estimated <i>b</i>				1,200 00
Travelling expenses of Stipendiary Magistrates in the North-West Territories.....	4,500 00			
M. Ryan .....		582 00		
Hugh Richardson.....		829 61		
J. Campbell, waggon.....		100 00		
S. & H. Borbridge, harness.....		79 85		
	4,500 00	1,591 46		
Expenditure less than estimated.. <i>c</i>			2,908 54	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a.* Caused by there being only two Magistrates (Messrs. Ryan and Richardson) employed.

*b.* Though estimated by Statute, no appropriation was made.

*c.* Over-estimated.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

ADMINISTRATION OF JUSTICE—*Continued.*

MISCELLANEOUS JUSTICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	15,000 00			
Z. A. Lash, professional services, <i>McMaster vs. Queen</i> .....		50 00		
Z. A. Lash, professional services, <i>in re. Grand Juries</i> .....		25 00		
Z. A. Lash, professional services, <i>Hudson's Bay Company's losses</i> .....		100 00		
Z. A. Lash, professional services, short term prisoners, St. John, N B., Penitentiary .....		200 00		
Z. A. Lash, professional services, <i>in re. MacLean, Roger &amp; Co.</i> .....		20 00		
Edouard Richard, travelling expenses .....		750 00		
do <i>in re. Swift-runner</i> .....		512 00		
Isaac Cowie, <i>in re. Stolen horses</i> .....		14 17		
George Verey, professional services, <i>in re. Ka-Ka-Ki-Kutchin, or Swift-runner</i> .....		30 00		
Cash and clothing supplied prisoner Bennett .....		42 00		
D. O'Connor, professional services, <i>in re. Rescue Company</i> .....		60 20		
Rations and clothing to N.-W. Territory prisoners .....		818 30		
J. W. Brereton, travelling expenses .....		92 00		
do salary as Commissioner of Police .....		999 96		
J. A. M. Aikens, expenses of Commission .....		915 82		
Lt.-Gov. Laird, fees to witnesses in Criminal Cases .....		357 55		
A. Bissonette, <i>in re. forgery Canada Post Stamps</i> .....		44 65		
Dan'l McPhelan, <i>in re. Queen vs. John Creighton</i> .....		28 00		
Sundry persons, for notes in Criminal Cases .....		321 10		
Queen's Printer, printing, binding, &c. ....		21 86		
	15,000 00	5,402 61	9,597 39	
Expenditure less than estimated..... a			9,597 39	
<i>Better Prevention of Crimes Act.</i>				
	300 00			
Hon. E. A. Dery .....		100 00		
Hon. P. J. O. Chauveau .....		100 00		
Hon. Chas. Alley .....		100 00		
	300 00	300 00		

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON,

J. L. McDOUGALL,  
*Auditor-General.*

a. Over-estimated.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted for all Services  
Recapitulated, for the Year ended 30th June, 1880, showing the surplus  
or deficit upon each sub-head of Appropriation.

Service.	Grant by Vote.	Authorized by Statutory Estimate.	Expendi- ture.	Expenditure Compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	ts.	\$ cts.
Supreme Court and Exchequer Court of Canada,		45,600 00	45,599 84	0 16	
Supreme Court, staff salaries.....	3,285 00		3,460 00		175 00
do Contingencies.....	5,000 00		5,465 95		465 95
Ontario—					
Court of Appeal.....		21,000 00	20,999 84	0 16	
Queen's Bench.....		16,000 00	15,999 92	0 08	
Chancery.....		16,000 00	15,999 93	0 07	
Common Pleas.....		16,000 00	15,999 92	0 08	
Maritime Court.....	500 00	600 00	670 60	429 40	
County Courts.....		122,000 00	117,599 11	4,400 89	
Circuit allowances.....		13,000 00	11,800 00	1,200 00	
Quebec—					
Queen's Bench.....		26,000 00	25,999 70	0 30	
Superior Court.....		113,500 00	113,499 15	0 85	
Vice Admiralty.....		2,000 00	1,999 92	0 08	
do Registrar.....	666 66		666 60	0 06	
do Marshall.....	333 34		333 24	0 10	
Circuit allowances.....		13,000 00	10,723 00	2,277 00	
Nova Scotia—					
Supreme Court.....		30,000 00	29,999 64	0 36	
Vice Admiralty.....		600 00	600 00		
Circuit allowances.....		4,000 00	3,300 00	700 00	
County Courts.....		14,400 00	16,471 02		2,071 02
Travelling allowance of County Court Judges.....		1,400 00	1,399 44	0 56	
New Brunswick—					
Supreme Court.....		21,000 00	24,599 76		3,999 76
Vice Admiralty.....		600 00	600 00		
Circuit allowances.....		3,200 00	2,500 00	700 00	
County Courts.....		12,000 00	12,000 00		
Travelling allowance of County Court Judges.....		1,000 00	999 60	0 40	
Manitoba—					
Queen's Bench.....		13,000 00	9,689 13	3,310 87	
Circuit allowances.....	1,500 00		1,570 00		70 00
North-West Territories—					
Salaries of three Stipendiary Magistrates.....		9,000 00	6,000 00	3,000 00	
Travelling expenses of three Sti- pendiary Magistrates.....	4,500 00		1,591 46	2,908 54	
E. Richard, Sheriff.....			1,200 00		1,200 00
British Columbia—					
Supreme Court.....		14,670 00	14,669 88	0 12	
County Courts..... a		13,300 00	13,299 96	0 04	
Circuit allowances.....	10,000 00		4,882 50	5,117 50	

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums granted for all Services Recapitulated, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Appropriation.

Service.	Grant by Vote.	Authorized by Statutory Estimate.	Expendi- ture.	Expenditure Compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Prince Edward Island—					
Superior Court.....		8,000 00	7,999 92	0 08	.....
Circuit allowances.....		600 00	600 09		0 09
County Courts.....		6,000 00	6,826 36		826 36
Travelling allowance of County Court Judges.....		600 00	593 32	6 68	.....
Miscellaneous Justice.....	15,000 00	.....	5,402 61	9,597 39	.....
Better Prevention of Crimes Act... ..	300 00	.....	300 00	.....	.....
	41,085 00	558,070 00	574,311 41	33,651 77	8,808 18
Expenditure less than estimated. ....	.....	.....	.....	24,843 59	.....

I certify that this account has been examined under my directions and is correct.

Examined,

JOHN B. SIMPSON.

J. L. McDOUGALL,  
*Auditor-General.*

## REMARKS.

a. Up to the commencement of the current year Mr. Justice Sanders had been receiving an annual salary of \$3,000, but 35 Vic. cap. 20, only authorises the amount paid this year. The following letters will explain themselves:

AUDIT OFFICE, OTTAWA, 2nd March, 1880.

SIR,—I have had under consideration for some time the apparent over-payment in your salary as Stipendiary Magistrate for Lilloet and Clinton, B.C. The Act provides for payment to you of \$2,400 per annum, but I find you received last year \$2,999.96, and that you are being paid at that rate now. I have, therefore, advised the Auditor to pay your salary for March and subsequent months at the rate of \$2,400, viz: \$200 per month, less over-payments during eight months of \$400. This may be refunded as you may arrange with the Auditor (to whom I have sent instructions), either in a bulk sum or by monthly instalments of \$100, so the account be squared by the end of the current fiscal year, viz: 30th June, 1880.

For your further information I may state that, on addressing the Department of Justice in relation to the matter, I received the following reply:—"In reply to yours of the 25th inst., respecting the salary paid to the Stipendiary Magistrate at Lilloet and Clinton, B.C., I have the honor to say that I know of no authority for the payment of his salary except 35 Vic., cap. 20, which fixes it at \$2,400 per annum.

(Signed) Z. A. LASH,  
D. M. J.

I write the Auditor by this mail and

Have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,  
Auditor-General.

MR. JUSTICE SANDERS,  
Lilloet and Clinton,  
Victoria, B.C.

DEPARTMENT OF JUSTICE, 22nd June, 1880.

SIR,—I am in receipt of a letter from Judge Sanders, of Clinton, B.C., respecting his salary. He informs me that he has received no salary for three months, the Assistant Auditor at Victoria having apparently been instructed not to pay him any. You will remember that the difficulty with respect to his salary is confined merely to the difference between the amount mentioned in the Statute and the \$3,000 which he had actually received up to this year. There can be no reason whatever for withholding payment to the judge of the amount allowed by the Statute, leaving the balance in abeyance until some satisfactory conclusion is arrived at with respect to it.

I think you should telegraph your agent at Victoria to pay Judge Sanders his salary at the rate mentioned in the Statute until further orders.

I am, Sir,

Your obedient servant,

(Signed) Z. A. LASH,  
D. M. J.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

DOMINION POLICE.

ACCOUNT of sums expended, compared with the sum granted for the DOMINION POLICE, for the Year ended 30th June, 1880, showing the surplus or deficit upon the Appropriation.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Dominion Police.</i>	12,747 25			
1 Superintendent, at \$2.00 per diem.....		732 00		
1 Policeman, at 1.75 do .....		638 75		
1 do 1 65 do .....		602 25		
4 do 1.50 do .....		2,190 00		
2 do 1.40 do .....		1,022 00		
11 do 1.25 do .....		5,863 45		
Detective Carpenter.....		747 25		
Uniforms—N. & T. Garland, blue cloth \$171 60				
C. Esmonde, buttons..... 6 30				
One pair trousers ..... 5 36				
P. Stringer, for making..... 168 44				
Caps..... 37 80				
Woollen gloves..... 9 05				
Car tickets..... 10 00				
Stationery..... 42 80				
H. St. Ormand, services and travelling expenses..... 99 50				
R. W. Powell, M.D., services..... 21 50		572 35		
	12,747 25	12,368 05	379 20	
Expenditure less than estimated.....			379 20	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PENITENTIARIES.**

ACCOUNT of sums expended, compared with the sums granted for the KINGSTON PENITENTIARY, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—				
1 Warden.....	2,600 00	2,600 00		
1 Deputy.....	1,400 00	1,400 00		
2 Chaplains—Protestant.....	1,200 00	1,200 00		
—Roman Catholic.....	1,200 00	1,200 00		
1 Surgeon.....	1,800 00	1,800 00		
1 Accountant.....	1,000 00	999 98	0 02	
1 Warden's Clerk.....	790 00	699 96	0 04	
1 Chief Keeper.....	800 00	799 92	0 08	
1 Storekeeper.....	700 00	699 96	0 04	
1 Schoolmaster.....	600 00	600 00		
1 Steward.....	650 00	649 92	0 08	
1 Clerk of Works and Chief Trade In- structor.....	1,000 00	999 96	0 04	
2 Trade Instructors—1st Class.....	1,400 00	1,399 92	0 08	
4 do —2nd Class.....	2,240 00	2,239 68	0 32	
1 Hospital Keeper.....	700 00	699 96	0 04	
6 Keepers..... a	3,000 00	2,499 60	500 40	
43 Guards..... b	19,350 00	18,606 43	1,643 57	
2 do Insane Ward.....	900 00			
4 Teamsters.....	1,400 00	1,399 68	0 32	
1 Matron.....	500 00	499 92	0 08	
1 Deputy-Matron.....	300 00	300 00		
1 Assistant-Deputy..... c		142 34		142 34
Retiring gratuities..... d	1,925 00		1,925 00	
Uniforms..... e	1,598 00	1,570 28	27 72	
Maintenance..... f	56,288 58	45,162 22	11,126 36	
Working expenses..... g	20,366 00	17,479 07	2,886 93	
Capital Account..... h	1,300 00	1,068 03	231 97	
Amount required for 50 convicts of St. Vincent de Paul Extension, not ready in time..... i	6,000 00			
This has been used for Industries, equal to.....		5,797 07	202 93	
	130,917 58	112,513 90	18,546 02	142 34
Expenditure less than estimated.....			18,463 68	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

## REMARKS.

- a.* Saving of one Keeper's salary.
- b.* Saving arises from irregular services of some and non-employment of other Guards for various periods.
- c.* No authority for this expenditure.
- d* to *i.* Over-estimated.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PENITENTIARIES—Continued.**

ACCOUNT of sums expended, compared with the sums granted for the ST. VINCENT DE PAUL PENITENTIARY, QUEBEC, for the year ended 30th June, 1880, shewing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—				
1 Warden .....	2,600 00	2,600 00		
1 Deputy-Warden.....	1,400 00	1,400 00		
1 Protestant Chaplain .....	1,200 00	1,200 00		
1 Roman Catholic Chaplain.....	1,200 00	1,200 00		
2 Surgeons .....	1,200 00	1,200 00		
1 Accountant..... a	1,000 00	999 96	0 04	
1 Warden's Clerk..... b	700 00	699 96	0 04	
1 Chief Keeper..... c	800 00	799 92	0 08	
1 Storekeeper..... d	700 00	699 96	0 04	
1 Schoolmaster.....	600 00	600 00		
1 Steward..... e	650 00	649 92	0 08	
1 Clerk of Works and Trade Instructor... f	700 00	699 96	0 04	
2 Trade Instructors..... g	1,400 00	1,399 92	0 08	
1 do.....	600 00	600 00		
2 do..... h	1,120 00	1,119 84	0 16	
1 do..... j	500 00	499 92	0 08	
1 Hospital Keeper..... k	560 00	559 92	0 08	
1 Engineer.....	780 00	780 00		
8 Keepers..... l	4,000 00	4,006 30		6 30
24 Guards..... m	10,800 00	10,513 97	286 03	
1 Messenger.....	450 00	450 00		
1 Farm Gardener..... n	560 00	559 92	0 08	
2 Teamsters..... o	500 00	499 92	0 08	
3 Probationers..... p		174 96		174 96
Retiring gratuities..... q	1,425 00	985 43	439 57	
Uniforms.....	1,124 00	1,124 00		
Maintenance..... r	24,700 42	24,028 57	671 85	
Working expenses..... s	10,675 50	12,078 81		1,403 31
	71,944 92	72,131 16	1,398 33	1,584 57
Expenditure more than estimated.....				186 24

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B SIMPSON.

## REMARKS.

*a* to *o*, inclusive. Caused by inequality of monthly payments and annual salaries.

*p*. No authority for this expenditure.

*q* and *r*. Over-estimated.

*s*. Under-estimated.

The over expenditure on the whole Vote was made although the appropriation books in the Audit Office did not indicate the over expenditure until after the close of the fiscal year, part of the disbursements at the Penitentiary having been made from \$400 retained in the hands of the Warden and Accountant from the appropriation of the previous year.

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OTTAWA, 2nd December, 1880.

SIR,—In reply to yours of the 22nd November, regarding over-expenditure of St. Vincent de Paul Penitentiary, I have the honor to report as follows: When the accounts of the above named Penitentiary were received in this office, authority was asked for the full amount named in the Schedule, viz., \$6,156.93, when the actual amount required was \$5,968.32, as \$188.61 had been paid out of the Contingent Fund during the month, and should have been deducted from the Schedule.

A refund deposit for \$188.61, was made on 5th October, 1880.

I have the honor to be, Sir,

Your obedient servant,

Z. A. LASH,  
D. M. J.

J. L. McDougall,  
Auditor-General, Ottawa.

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*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PENITENTIARIES—Continued.**

ACCOUNT of sums expended, compared with the sums granted for the ST. JOHN, N.B., PENITENTIARY, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—				
1 Warden .....	1,400 00	1,400 00		
2 Chaplains .....	800 00	799 92	0 08	
1 Surgeon .....	600 00	600 00		
1 Accountant .....	900 00	900 00		
1 Chief Keeper .....	500 00	499 92	0 08	
1 Steward, Storekeeper and Schoolmaster .....	700 00	699 84	0 16	
3 Keepers and Instructors .....	1,500 00	1,499 76	0 24	
6 Guards .....	2,700 00	2,649 96	50 04	
2 do .....	800 00	799 92	0 08	
1 Porter and Warehouse Clerk .....	450 00	450 00		
1 Matron .....	250 00	249 96	0 04	
1 Deputy-Matron .....	180 00	180 00		
Night-Watchman .....		360 00		360 00
Retiring gratuities .....	550 00		550 00	
Uniforms .....	486 00	292 50	193 50	
Maintenance .....	11,924 56	11,956 86		32 30
Working expenses .....	3,968 00	3,993 12		25 12
Industries .....		1,616 28		1,616 28
Broom corn .....	2,200 00	1,548 81	651 19	
	29,908 56	30,496 85	1,445 41	2,033 70
Expenditure more than estimated .....				588 29

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

- a. Caused by a sixth Guard only receiving at rate of \$400 per annum.  
 b. Not provided for in the Estimates.  
 c. Apparently not required.  
 d and e. Over-estimated.  
 f. Not provided for in Estimates.  
 g. Over-estimated.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PENITENTIARIES—Continued.**

ACCOUNT of sums expended, compared with the sums granted for the  
HALIFAX, N.S., PENITENTIARY, for the Year ended 30th June, 1880,  
showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—				
1 Warden.....	1,400 00	1,400 00		
2 Chaplains.....	800 00	799 92	0 08	
1 Surgeon.....	500 00	499 92	0 08	
1 Accountant, Schoolmaster and Warden's Clerk.....	800 00	799 92	0 08	
1 Chief Keeper, Steward and Storekeeper.....	600 00	600 00		
4 Trade Instructors .....	2,000 00	1,999 68	0 32	
1 do .....	700 00	699 96	0 04	
5 Guards.....	2,250 00	2,250 00		
1 Messenger.....	450 00	450 00		
1 Matron.....	250 00	249 93	0 07	
1 Tailor.....	<i>a</i>	28 68		28 68
Retiring gratuities....	<i>b</i> 425 00		425 00	
Uniforms.....	<i>c</i> 528 00	391 57	136 43	
Maintenance.....	<i>d</i> 6,703 50	5,992 99	710 51	
Working expenses.....	<i>e</i> 1,900 00	879 20	1,020 80	
Industries.....	<i>f</i> 500 00	479 38	20 62	
Removing prisoners to Kingston, and trans- port.....	<i>g</i>	683 22		683 22
	19,806 50	18,204 37	2,314 03	711 90
Expenditure less than estimated..			1,602 13	
<i>General Penitentiary, Maritime Provinces.</i>				
Fuel.....		1,365 10		
Petty accounts.....		69 75		
Lithographing cheques.....		32 97		
Stationery Office and Queen's Printer .....		21 41		
		<i>h</i> 1,489 23		

I certify that this account has been examined under my directions and  
is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
*Auditor-General.*

*a.* Not provided for. There is a payment included in the item "Rations," equal  
to \$23.82, for the same service.

*b.* Apparently not required.

*c, d, e and f.* Over-estimated.

*g.* Not provided for.

*h.* Paid out of General Vote.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**VOTE—PENITENTIARIES—Continued.**

ACCOUNT of sums expended, compared with the sums granted for the STONEY MOUNTAIN PENITENTIARY, MANITOBA, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—				
1 Warden.....	1,400 00	1,400 00		
1 Chief Keeper..... <i>a</i>	800 00	799 92	0 08	
2 Chaplains..... <i>b</i>	400 00	399 84	0 16	
1 Surgeon..... <i>c</i>	800 00	799 92	0 08	
1 Accountant and Storekeeper..... <i>d</i>	800 00	799 92	0 08	
5 Guards, at \$600 each..... <i>e</i>	3,000 00	3,124 96		124 96
1 Steward..... <i>f</i>	650 00	649 92	0 08	
Allowance for Trade Instructor.....	220 00	220 00		
1 Messenger and Guard.....	600 00	600 00		
Extra Guard..... <i>g</i>		300 00		300 00
Retiring gratuities..... <i>h</i>	325 00	313 08	11 92	
Uniforms..... <i>j</i>	352 00	393 15		41 15
Maintenance..... <i>k</i>	6,567 20	6,096 56	470 64	2,645 51
Working expenses..... <i>l</i>	4,322 00	6,967 51		
Capital Account—Land, &c..... <i>m</i>	200 00	328 51		128 51
Industries..... <i>n</i>	50 00	34 90	15 10	
	20,486 20	23,228 19	498 14	3,240 13
Expenditure more than estimated.....				2,741 99

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

## REMARKS.

*a* to *f*, inclusive. Caused by inequality of monthly payments on annual salaries.  
*e*. This apparent over-payment on salaries was authorised from the Supplementary Vote of \$3,101.

*g*. No authority for this payment.

*h*, *k* and *n*. Over-estimated. See note (1).

*j*, *l* and *m*. Under-estimated. See note (2).

(1). In the details as shown by this account, in Part III., Public Accounts, under the item clothing will be found coal oil and soap, salt, flour, tobacco, carrots, prize seed and sacks of flour.

Under retiring gratuities will be found clothing, books for Roman Catholic library, medical extras, and travelling expenses of Warden and officers, and rent of house for Guard.

Under rations will be found a mower and harvester.

" light will be found pay of extra Guard.

" heating will be found sacks of flour.

" armoury will be found flour and soap.

" stationery will be found 17 days cutting ice.

" library will be found medical extras, *et hoc paritu*.

(2.) There was received for the maintenance of lunatics the sum of \$2,877.80, which will make the apparent over-expenditure of this institution an under expenditure of \$135.81.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PENITENTIARIES—Concluded.**

ACCOUNT of sums expended, compared with the sums granted for the NEW WESTMINSTER, B.C., PENITENTIARY, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—				
1 Warden .....	1,200 00	1,200 00		
2 Chaplains..... <i>a</i>	400 00	399 84	0 16	
1 Surgeon..... <i>b</i>	500 00	499 92	0 08	
1 Accountant and Storekeeper..... <i>c</i>	800 00	799 92	0 08	
1 Chief Keeper..... <i>d</i>	800 00	799 92	0 08	
1 Steward and Guard..... <i>e</i>	650 00	624 64	25 36	
5 Guards, at \$600 each..... <i>f</i>	3,000 00	3,025 00		25 00
1 Messenger and Guard.....	600 00	600 00		
1 Schoolmaster .....	200 00			
		100 00		
		100 00		
Uniforms..... <i>g</i>	950 00	69 44	880 56	
Maintenance..... <i>h</i>	3,445 55	5,138 90		1,693 35
Working expenses..... <i>j</i>	1,700 00	1,281 86	418 14	
Capital Account (organization and equipment <i>k</i>	2,000 00	556 20	1,443 80	
Industries..... <i>l</i>	100 00		100 00	
	16,345 55	15,195 64	2,868 26	1,718 35
Expenditure less than estimated. ....			1,149 91	

**RECAPITULATION.**

Kingston, Ont.....	130,917 58	112,513 90	18,403 68	
St. Vincent de Paul, Que.....	71,944 92	72,131 16		186 24
St. John, N.B.....	29,908 56	30,496 85		588 29
Halifax, N.S. ....	19,806 50	18,204 37	1,602 13	
Stoney Mountain, Man .....	20,486 20	23,228 19		2,741 99
New Westminster, B.C.....	16,345 55	15,195 64	1,149 91	
	289,409 31	271,770 11	21,155 72	3,516 52
Less received for maintenance of lunatics in Manitoba.....			17,639 20	
			2,877 80	
Expended on account of general Penitentiary, Maritime Provinces..... <i>a</i>			14,761 40	
			1,489 23	
Actual expenditure less than estimated ...			16,250 63	

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
*Auditor-General.*

## REMARKS.

- a* to *d*, inclusive. Caused by inequality of monthly payments and annual salaries.  
*e*. Caused by one guard in September receiving pay only from 1st to 16th.  
*f*. Caused by extra guard in September receiving pay from 15th to 30th.  
*g*, *j*, *k* and *l*. Over-estimated.  
*h*. Under-estimated.
- 

*a*. This expenditure was not provided for, and, therefore, paid out of the general vote.

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AUDIT OFFICE, 11th November, 1880.

SIR,—I find that several of the Penitentiaries dispose of their manufactures on time instead of for cash. I should like the cash system exclusively followed.

With reference to the expenditure, the sub-heads of the appropriation are further subdivided by your Department for the guidance of the Wardens of the several Penitentiaries. The Wardens do not invariably follow the subdivisions, but charge to one subdivision what belongs to another. Please instruct them to make the charges so that expenditures for goods or services of any kind shall appear under their proper headings.

With the appropriations as they are now made no one but your own Department can object should any of your subdivisions be over-expended.

Even should the sub-divisions be given in the estimates submitted to Parliament, there is nothing to prevent any disagreement between the sub-heads of the vote and the expenditure, while the total expenditure is within the vote.

I have the honor to be, Sir,  
 Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

Z. A. LASH, Esq.,  
 Deputy Minister of Justice.

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OTTAWA, 2nd December, 1880.

SIR,—In reply to yours of the 22nd November, *in re.*, expenditure of Kingston Penitentiary for fiscal year ended 30th June, 1880, I have the honor to report as follows: \$6,000 was placed in the Estimate for Maintenance of 40 convicts expected to be transferred from the St. Vincent de Paul Penitentiary; the transfer did not take place, and this amount was not used. \$2,000 for gratuities to retiring officers was also unexpended. There being a less number pardoned than estimated for, \$1,117 was unexpended under this head. The prison population for 1879–80 was 23 less than estimated for, and contract price of rations and other supplies being less than anticipated, left an unexpended balance of \$8,886.68 for Maintenance.

During the year it was not found necessary to make as many repairs to buildings or machinery as usual, this left a balance of \$400 to credit of working expenses.

I have the honor to be, Sir,  
 Your obedient servant,

Z. A. LASH,  
*D. M. J.*

J. L. McDOUGALL, Esq.,  
 Auditor-General, Ottawa.

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*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

LEGISLATION.

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Senate.</i>				
Salaries and contingencies..... <i>a</i>	51,518 00	47,113 68	4,404 32	
To meet expenditure in connection with Senate Hansard.....	3,000 00	4,825 00	.....	1,825 00
<i>House of Commons.</i>				
Salaries, per Clerk's estimate..... <i>b</i>	58,350 00	57,608 33	741 67	
Expenses of Committees, extra Sessional Clerks, &c..... <i>c</i>	\$10,300 00			
Supplementary.....	2,455 00			
	12,755 00	13,606 20	.....	851 20
Contingencies..... <i>d</i>	19,600 00			
Supplementary.....	1,546 31			
	21,146 31	19,252 69	1,893 62	
Publishing Debates.....	15,000 00			
Supplementary.....	4,425 00			
	19,425 00	14,087 47	5,337 53	
Salaries and Contingencies, per Sergeant-at-Arm's estimate..... <i>e</i>	28,050 00	29,753 24	.....	1,703 24
<i>Miscellaneous.</i>				
Grant to Parliamentary Library, including \$3,000 for Law Books.....	7,000 00	7,000 00		
Salaries of Officers (additional) and Contingencies of Library.....	\$5,000 00			
Supplementary.....	500 00			
	5,500 00	3,282 86	2,217 14	
Printing, binding and distributing the Laws.....	12,000 00			
Supplementary.....	2,500 00			
	14,500 00	9,582 63	4,917 37	
Printing, printing paper and book-binding.....	70,000 00	60,177 29	9,822 71	
Contingencies of Clerk of Crown in Chancery.....	1,200 00	80 97	1,119 03	
Miscellaneous printing.....	2,000 00	988 31	1,011 69	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
GEO. C. BOLTON.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**LEGISLATION—Continued.**

ACCOUNT of sums expended, compared with sums estimated under Statute.  
for the Year ended 30th June, 1880, showing the surplus or deficit  
upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Senate—				
Salary of the Speaker.....	4,000 00	4,000 00		
Indemnity to Members.....	\$77,000 00			
Mileage do .....	10,558 80			
	87,558 80	82,624 40	4,934 40	
House of Commons—				
Salary of the Speaker.....	4,000 00	3,999 96	0 04	
Indemnity to Members.....	\$206,000 00			
Mileage do .....	26,000 00			
	232,000 00	221,786 20	10,213 80	
Library—				
Officers and Contingencies .....	12,610 00	12,610 00		
Expenses of Elections—				
Estimate authorized by Statute, 36 Vic., cap. 9.	5,000 00			
Argenteuil.....		519 21		
Bonaventure .....		76 05		
Carleton, N.B. ....		163 70		
Carleton, N.S., 1879.....		273 60		
Charlotte, N.B., 1878.....		545 63		
Chateauguay.....		354 19		
Cornwall.....		212 06		
Durham.....		9 00		
Laprairie.....		11 00		
Montmorency.....		346 39		
Marquette, 1878.....		323 15		
do 1880.....		113 35		
Nicolet.....		13 50		
North Lanark.....		399 87		
Provencher.....		360 55		
St. Maurice.....		20 75		
Sunbury.....		4 00		
Three Rivers.....		5 00		
Westmoreland .....		373 77		
Yale and Kootenay.....		838 38		
Yamaska.....		372 97		
York, N.B., 1878.....		50 00		
Ballot boxes, locks .....		20 00		
Professional services in connection with Elec- tion, Montreal West, 1878 .....		14 99		
	5,000 00	5,421 11		
Expenditure more than estimated .....				421 11
Controverted Elections :				
Argenteuil.....		143 86		
Bellechasse.....		143 50		
Cornwall.....		264 75		
Missisquoi.....		132 00		
Montmagny.....		13 00		
Richelieu.....		159 72		
		856 83		
Expenditure not estimated.....				856 83

I certify that this account has been examined under my directions and  
is correct.

Examined,  
GEO C BOLTON.

J. L. McDOUGALL,  
*Auditor-General.*



## Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.

## LEGISLATION—Continued.

## (a) SALARIES and Contingencies of the Senate.

Name.	Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Robt. Le Moine.. ..	Clerk, Master in Chancery, Cashier and Accountant.. ..	3,400 00	3,400 00		
Fennings Taylor ..	Deputy Clerk, Clerk Assistant and Master in Chancery ..	2,800 00	2,800 00		
E. L. Montizambert..	Law Clerk, Clerk of Committees and English Translator.....	2,800 00	2,800 00		
Rev. Canon Johnston	Chaplain .....	400 00	400 00		
James Adamson .....	Second Clerk, Assistant Clerk of English Journals and first English Clerk. ....	1,600 00	1,600 00		
Peter Miller... ..	Second English Clerk and Clerk of Routine and Proceedings..	1,400 00	1,400 00		
Neil W. McLean.....	Third English Clerk and Clerk of Private Bills.....	1,400 00	1,400 00		
A. A. Boucher .....	Third Clerk, Assistant French Translator and Clerk.....	1,900 00	1,900 00		
Alfred Garneau.....	First French Translator and Clerk...	1,600 00	1,600 00		
J. D. St. D. Le Moine	Clerk of French Journals, Second French Translator and Sergeant-at-Arms .....	1,200 00	1,200 00		
Ivanhoe Taché.....	Assistant Clerk of the French Journals and Deputy Sergeant-at-Arms .....	900 00	900 00		
R. W. Stephen.....	Assistant Accountant and Clerk.....	1,200 00	1,200 00		
Alex. Souter.....	Junior Clerk .....	800 00	850 00		50 00
R. E. Kimber.....	Gentleman Usher of the Black Rod..	1,350 00	1,350 00		
J. B. Myrand.....	Postmaster.....	1,000 00	1,000 00		
Peter Dunne.....	Housekeeper .....	1,000 00	1,000 00		
Pierre Rattey.....	Doorkeeper .....	800 00	800 00		
S. J. Jones.....	Newsroom-keeper .....	800 00	800 00		
Charles Young.....	Speaker's Messenger.....	700 00	700 00		
James Doherty.....	Wardrobe and Assistant Doorkeeper.	600 00	600 00		
F. Gilbert .....	Bank Messenger.....	750 00	750 00		
Thomas Wheeler.....	Permanent Messenger .....	600 00	600 00		
John Dunne.....	do do .....	600 00	600 00		
André Gravelle.....	House Carpenter .....	600 00	600 00		
<i>Miscellaneous.</i>					
	4 Pages at \$1.50 per diem.....	600 00	507 00	93 00	
	7 Sessional Messengers at \$250 each..	1,750 00	2,000 00		250 00
	Charwomen, &c.....	1,568 00	1,515 12	52 88	
	Stationery .....	4,400 00	5,672 10		1,272 10
	Newspaper subscription, Foreign and Domestic .....	4,000 00	1,601 42	2,398 58	
	Postage and carriage of mails.....	700 00	664 54	35 46	
	Sundry tradesmen's accounts .....	3,500 00	2,517 50	982 50	
	To meet unforeseen charges.....	4,800 00	2,386 00	2,414 00	
	Total Grant .....	51,518 00		5,976 42	1,572 10
	Total Expenditure.....		47,113 68	1,572 10	
	Balance Unexpended .....			4,401 32	

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**LEGISLATION—Continued.**

**(b) SALARIES of the House of Commons.**

Name.	Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Alfred Patrick.....	Clerk of the House.....	3,400 00	3,400 00		
Henry Hartney.....	Accountant.....	* 2,600 00	2,800 00		200 00
John G. Bourinot.....	Clerk Assistant.....	2,000 00	2,000 00		
J. P. Leprohon.....	Second Clerk Assistant.....	1,600 00	2,100 00		500 00
D. W. Macdonell.....	Sergeant-at-Arms.....	2,000 00	2,000 00		
H. R. Smith.....	Deputy Sergeant-at-Arms.....	1,200 00	1,200 00		
G. W. Wicksteed.....	Law Clerk.....	3,400 00	3,400 00		
W. Wilson.....	Assistant Law Clerk and Chief English Translator.....	2,000 00	2,000 00		
T. G. Coursolles.....	do do French Translator.....	2,000 00	2,000 00		
J. R. E. Chapleau.....	Translator of Votes and Proceedings and Journals.....	1,800 00	1,800 00		
F. B. Hayes.....	Assistant English Translator.....	1,600 00	1,600 00		
J. F. Gingras.....	do French do.....	1,700 00	1,700 00		
J. A. Genand.....	do do do.....	1,400 00	1,400 00		
R. J. Wicksteed.....	do English do.....	1,200 00	1,200 00		
A. Fréchette.....	do French do.....	1,200 00	1,200 00		
A. Gélinas.....	do do do.....	1,200 00	1,200 00		
L. Laframboise.....	do do do.....	1,000 00	1,000 00		
E. Query.....	do do do and Proof- Reader.....	800 00	800 00		
R. Brewer.....	Book-keeper and Assistant Accountant.....	1,200 00	1,200 00		
F. MacGillivray.....	Clerk of Routine and Record.....	1,400 00	1,400 00		
H. B. Stuart.....	English Engrossing Clerk.....	1,200 00	1,200 00		
R. Romaine.....	Proof-Reader and Clerk of Stationery.....	1,200 00	416 67	83 33	
J. S. Sloane (dead).....	do do.....		700 00		
I. B. Taylor.....	Indexing Clerk.....	1,000 00	1,000 00		
C. Panet.....	Clerk of Miscellaneous Private Bills and Standing Orders Committees.....	1,200 00	1,200 00		
Walter Todd.....	Assistant do.....	800 00	800 00		
R. McG. D. Moffatt.....	Clerk of Railway and Banking and Commerce Committees.....	1,200 00	1,200 00		
E. P. Hartney.....	Clerk of Public Accounts Committee.....	1,200 00	1,200 00		
Elie Tassé.....	Chief Clerk of Committees.....	1,200 00	1,450 00		250 00
F. X. Blanchet.....	Assistant do.....	1,200 00	1,200 00		
H. Poetter.....	Clerk of Votes and Proceedings.....	1,700 00	1,700 00		
W. C. Powles.....	Assistant Clerk of Votes and Proceed- ings, and Secretary to the Clerk of the House.....	1,450 00	1,450 00		
W. B. Ross.....	English Journal Clerk.....	1,800 00	1,800 00		
A. D. G. Taylor.....	Assistant do and Clerk of Petitions.....	1,300 00	1,300 00		
H'y Lindsay (dead).....	Clerk of Sessional Papers.....	1,100 00	91 66	258 34	
W. F. Costigan.....	do do.....		750 00		
P. Rivet.....	French Journal Clerk.....	1,500 00	1,500 00		
J. H. T. Blais.....	Assistant do.....	1,000 00	1,000 00		
P. Poirier.....	Postmaster.....	1,200 00	1,200 00		
T. Falardeau.....	Assistant Postmaster.....	800 00	800 00		
Jas. Dalton.....	Junior Clerk.....	800 00	250 00	550 00	
.....	do.....	800 00		800 00	
Total Grant.....		58,350 00		1,691 67	950 00
Total Expenditure.....			57,608 33	950 00	
Balance unexpended.....				741 67	

\* Mr. Hartney received also \$300 as Clerk of the Printing Committee.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**LEGISLATION—Continued.**

*(c) EXPENSES of Committees, Extra Sessional Clerks, &c.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$—cts.	\$ cts.	\$ cts.	\$ cts.
Speaker's Secretary .....	300 00	.....	300 00	
5 Permanent Sessional Clerks. ....	2,000 00	2,000 00		
Extra writers, clerks to select committees, witnesses and shorthand writers.....	\$6,000 00			
Supplementary .....	2,455 00			
	8,455 00	8,680 20		225 20
4 Sessional French Translators .....	2,000 00	2,026 00		26 00
Total Grant .....	12,755 00	.....	300 00	1,151 20
Total Expenditure .....		13,606 20		300 00
Over-expended.....				851 20

*(d) CONTINGENCIES.*

Superannuation.....	1,100 00	1,111 70		11 70
Stationery .....	\$7,000 00			
Supplementary .....	1,546 31			
	8,546 31	8,546 31		
Postage.....	500 00	911 46		411 46
Newspapers and advertising.....	3,000 00	2,343 61	656 39	
Miscellaneous.....	4,000 00	3,566 29	433 71	
Unforeseen expenses, by special order of the Board of Commissioners.....	4,000 00	2,773 32	1,226 68	
Total Grant.....	21,146 31	.....	2,316 78	423 16
Total Expenditure.....		19,252 69	423 16	
Unexpended Balance.....			1,893 62	

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**LEGISLATION—Concluded.**

**(e) SALARIES—Sergeant-at-Arms—Estimate.**

Name.	Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
L. Dubé.....	Chief Messenger .....	1,200 00	1,200 00		
E. Pelletier.....	Assistant do .....	900 00	900 00		
J. Lemonde.....	Doorkeeper.....	800 00	800 00		
N. Turgeau.....	Permanent Messenger.....	900 00	737 50	162 50	
E. Storr.....	do .....	700 00	700 00		
J. Brown.....	do .....	700 00	700 00		
E. Stacey.....	do .....	700 00	650 00	50 00	
V. Brice.....	do .....	700 00	600 00	100 00	
O. Roberge.....	do .....	650 00	650 00		
M. Laflamme.....	do .....	650 00	650 00		
J. E. Asselin.....	do .....	650 00	600 00	50 00	
E. Deroche.....	do .....	600 00	543 75	56 25	
G. Lizotte.....	do .....	600 00	400 00	200 00	
J. T. Towers.....	do .....	500 00	318 75	181 25	
	do .....	400 00		400 00	
J. Fitzsimmons..	Night Watchman.....	600 00	600 00		
G. Smith.....	do .....	600 00	600 00		
J. Sinclair.....	House Carpenter.....	700 00	700 00		
	26 Sessional Messengers, at \$200.....	5,200 00	7,672 00		2,472 00
	12 Pages, at \$150.....	1,800 00	2,494 00		694 00
	10 Permanent Charwomen, at 50 cts.....	1,825 00			
	10 Additional do during Session, at 50 cts.....	500 00	3,074 11	0 89	
	Contingencies, Housekeeper's Department.....	750 00			
	Gasman, during Session.....	125 00	107 50	17 50	
	Superannuation, Messengers.....	300 00		300 00	
	Tradesmen and others.....	5,000 00	5,055 63		55 63
	Total Grant.....	28,050 00		1,518 39	3,221 63
	Total Expenditure.....		29,753 24		1,518 39
	Over-expenditure.....				1,703 24

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
GEO. C. BOLTON.



OFFICE OF THE AUDITOR-GENERAL OF CANADA,  
OTTAWA, 15th November, 1880.

SIR,—With reference to the accounts for last year, I would request your consideration of the following observations, which the examination of those accounts appear to me to warrant.

*Employés of the Senate.*

I should like to have a statement of the authority on which each person receives the salary which is paid to him. The monthly salary is sometimes paid by several cheques, and the cheques are generally dated on the first day of each month. In the absence of any authoritative regulation to the contrary, I should like the salary to be paid to the order of the employé, by one cheque, and dated not earlier than the 27th of the month for which it is given.

*Superannuation.*

I also remark that there is no superannuation deduction made from the salary of any of the employés. Please state the reason for the difference in this respect from the mode of dealing with the salaries of the staff of a Department.

*Contingencies.*

The Chief Messenger, who received a large sum of money during the year for disbursements, does not seem to have given details of his expenditure. No receipts appear to be taken from laborers or charwomen. I think it would be advisable to have a pay list made out and signed by the parties on receiving their pay.

*Binding for the Senate.*

Will you be good enough to inform me whether this work is performed by contract or not? If there is a contract I shall feel obliged by your furnishing me with a copy of the schedule of prices.

It may be that some of the above matters are governed by regulations made by the Committee for the management of the contingent expenses of the Senate, and, of course, if such is the case, I shall be perfectly satisfied by receiving a copy of the Minute of such action.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

R. LEMOINE, Esq.,  
Clerk of the Senate.

OTTAWA, 20th November, 1880.

SIR,—I have to acknowledge the receipt of your letter of the 15th instant, containing several observations with reference to my accounts for last year, of which you request consideration.

After consideration I reply to them as follows :

*Employés of the Senate.*

A statement of the authority on which each person receives the salary which is paid to him will be found opposite to the name of each in the column headed "authority for payment" in the pay list herewith.

The monthly salary is sometimes paid by several cheques at the request and for the accommodation of the employé, who is thus enabled to devote a portion or portions of his salary to the payment of his debts, and that without cost if due elsewhere in Canada.

The authoritative regulations, in virtue of which the salaries of employés of the Senate have always been paid monthly in advance, are to be found in the Journals of the Legislative Council of the late Province of Canada, volume 26, pages 285 and 305, and in the Journals of the Senate, volume 1, pages 138, 139 and 147, 148, and volume 2, pages 163 and 168. Accounts and vouchers examined and approved by Select Committees of the Senate in all its Sessions have invariably shown payment of all salaries to have been made monthly in advance.

*Superannuation.*

The reason why no abatement on account of superannuation has been made from the salary of any employé of the Senate since 1873 is that on the 1st May in that year the Senate adopted a report of its Committee on Contingent Accounts presented the day before, in which that Committee recommended, among other things, that "all sums payable to the Superannuation Fund out of every such salary be paid by the Clerk of the Senate from the contingencies of the Senate." See Journals of the Senate, volume 6, page 264 (note) and page 277.

*Contingencies.*

The Housekeeper being charged with the washing of certain articles, as detailed in his monthly accounts, he receives a cheque for the amount, and the wages of the laborer (Thomas Gravel) are also included in the same cheque. He also receives a monthly cheque to pay the permanent charwomen, and during the Session a third one to pay the Sessional charwomen.

The receipts given by the Housekeeper contain all the information required. Cheques are not given to those parties because they cannot sign their names, and they would have to get them endorsed by me before presenting them at the bank.

The system works well. No one ever brought a complaint before me and it has the approbation of the Committee.

*Binding for the Senate.*

The binding is performed by the Contractor appointed by the Houses of Parliament. The contract is in the hands of the Clerk of the Joint Committee on printing. It has happened that small jobs have been performed by parties other than the Contractors, as you have found by my accounts, which remain in your possession. If you wish for explanations respecting any of the items I am ready to give them.

Yours truly,

ROBERT LEMOINE,

*Clerk of the Senate.*

J. L. McDougall, Esq.,  
Auditor-General.

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OFFICE OF THE AUDITOR GENERAL OF CANADA,

OTTAWA, 13th November, 1880.

SIR,—With reference to the accounts of last year, I would request your consideration of the following observations which the examination of those accounts appears to me to warrant.

*Indemnity and Mileage to Members.*

I observe the full indemnity is paid when Members do not remain in attendance on the last day of the Session, though the words of 31st Victoria, Chapter 3, and 36 Victoria, Chapter 31, seem to forbid this mode of payment. The Accountant does not follow the usual practice of giving a cheque to each person, and payable to his order, but draws large sums and pays in bank bills. I learn from the Accountant that the chief objection to adopting a system which elsewhere prevails and is admitted to be generally preferable to that now practiced, is that Members find it inconvenient. There does not appear to be any inconvenience which could arise to Members of the Commons and which would not be of equal effect with Senators, and yet the Clerk of the Senate pays nothing except by cheque, and reports that no objection is raised to this mode of payment.

*Employés of the House.*

I should like to have a statement of the authority on which each person receives the salary which is paid to him. The monthly salary is sometimes paid by several cheques and the cheques are generally dated on the first day of each month. In the absence of any authoritative regulation to the contrary, I should like the salary to be paid to the order of the employé, by one cheque and dated not earlier than the 27th of the month for which it is given.

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*Superannuation.*

I also remark that there is no superannuation deduction made from the salary of any of the employés. Please state the reason for the difference in this respect from the mode of dealing with the salaries of the staff of a Department.

*Contingencies.*

The Chief Messenger, who received \$3,074.11 during the year for disbursements, does not seem to have given details of his expenditure. Mr. A. Audet, Translator, was paid, in addition to his salary, \$328 for extra services. Please explain the reason for the unusual payment.

Mr. H. J. Morgan, of the Secretary of State's Department, received, as an advance on account of advertising, \$110. It not being customary to make advances, I would suggest that the practice be discontinued.

It may be that some of the above matters are governed by regulations made by the Commissioners for the management of the Interior Economy of the House of Commons, and, of course, if such is the case, I shall be perfectly satisfied by receiving a copy of the Minute of such action.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor General.*

HON. J. G. BLANCHET,  
Speaker of the House of Commons.

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LEVIS, 19th November, 1880.

DEAR SIR,—I will take into consideration the different matters mentioned in your letter of the 13th instant when I go up to Ottawa in the beginning of next month.

Yours very truly,  
J. G. BLANCHET.

J. L. McDOUGALL,  
Auditor-General,  
Ottawa.

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OTTAWA, 24th November, 1880.

DEAR SIR,—In answer to your question of this morning, I beg to state that the sum of \$1,111.70 covers the Superannuation Premium both of officers and messengers of the House of Commons, and was paid out of the appropriation.

Under the Clerk's estimate of \$1,100.00, and of that of the Sergeant-at-Arms of \$300.00.

Yours truly,  
HENRY HARTNEY,  
*Accountant.*

J. L. McDOUGALL,  
Auditor-General.



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OTTAWA, 24th November, 1880.

SIR,—I observe that I failed to remark in my letter of the 13th instant on three cases of payment of indemnity to Members of the Commons which do not appear to be covered by the Act to which reference was made in that letter.

The three cases are Mr. C. J. Coursol, Mr. J. B. Mongenais, Mr. C. F. Ferguson.

The above named parties were paid full indemnity though absent from the House for a portion of the Session.

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

HON. J. G. BLANCHET,

Speaker of the House of Commons.

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*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

ARTS, AGRICULTURE AND STATISTICS.

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Vote.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To meet expenses in connection with the care of Public Archives <i>a</i>	3,000 00				
Unexpended balance of appropriation of 1878-79, carried forward by Order in Council 25th June, 1879.....	108 25				
		3,108 25	3,217 82		109 57
*To meet expenses in connection with Patent Record.....		7,200 00	4,502 97	2,697 03	
To meet expenses in connection with preparation of Criminal Statistics.....	5,000 00				
Unexpended balance of Appropriation for 1878-79, carried forward by O. C. 25th June, 1879.....	\$3,726 21				
Less—Lapsed on 1st October, 1879.....	2,942 22				
	783 99	5,783 99	5,012 34	771 65	
To meet expenses in connection with the Census.....		5,000 00	3,873 15	1,126 85	
To provide a grant to assist in giving to the forthcoming Ontario Exhibition (to be held at Ottawa) a Dominion character; the distribution of the grant, or any part thereof, to be applied and apportioned in such way as to satisfy the Minister of Agriculture.....		5,000 00	4,992 08	7 92	

\*The unexpended balance of the appropriation for Patent Record of 1878-79, carried forward by Order in Council of 25th June, 1879, lapsed, not having been expended previous to 1st October.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General*

Examined,  
JOHN GORMAN.

## REMARKS.

DEPARTMENT OF AGRICULTURE,  
OTTAWA, CANADA, 22nd Nov., 1880.

SIR,—I return to you herewith the Appropriation Statement showing expenditure under "Arts, Agriculture and Statistics," for the fiscal year 1879-80, which corresponds with the Departmental accounts under that heading.

The unexpended balances show that the various service requirements fell short of the expectation of the Estimates, and constitute, to their respective extent, a saving on the expenditure authorized by Parliament.

The item of over-expenditure under the head "Archives" is owing to the fact that the binding of historical documents amounted to a sum of \$109.57 over what was expected when given to the binder, and to the fact that the payment was made without keeping back the surplus till the next fiscal year.

I have the honor to be, Sir,  
Your obedient servant,

J. C. TACHÉ,  
*Deputy Minister of Agriculture.*

Auditor-General, Ottawa.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*ARTS, AGRICULTURE AND STATISTICS—Continued.*

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Vote.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To meet expenses in connection with the Paris Exhibition—					
Unexpended balance of Appropriation of 1878-79, carried forward by Order in Council, 25th June, 1879.....	\$15,559 25				
Less lapsed on 1st October, 1879 .....	15,271 88				
	287 37				
Supplementary vote.....	25,000 00	25,287 37	1,909 88	23,377 49	
To meet expenses in connection with Australian Exhibition—					
Unexpended balance of Appropriation for 1878-79, carried forward by Order in Council, 25th June, 1879 .....	4,041 67				
Less lapsed on 1st October, 1879.....	3,291 67				
	.....	750 00	750 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN GORMAN.



## REMARKS.

AUDIT OFFICE, 30th Oct., 1880.

SIR,—Having had the statements for last months of fiscal year ended 30th June last examined, I now beg to make the following observations :—

*Public Archives.*

For the expenditure by Mr. Annand, of the London, England, Office, amounting to £495 1s. 7d. stg., no details nor vouchers have yet been furnished.

*Paris Exhibition.*

The papers covering expenditure on this account for the year 1879-80, as well as for 1878-9, have not yet been received.

*Patent Record.*

The account of the Burland Lithograph Co., \$1,530.49, paid 23rd October, 1879, is wanting. I would ask whether this Company do the work under contract; and if so, that a copy of the same be sent to this office.

*Census.*

The account of McLean & Roger, \$448, paid in July, 1879, is wanting.

Under this head the salaries of a large number of clerks are now charged. These persons seem to be employed regularly during the whole year, and their salaries are now charged to one appropriation and again to another. It appears to me that they should be made to come under the provisions of the Civil Service Act, and be paid from the appropriation for Civil Government.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

DR. J. C. TACHÉ,  
Deputy Minister of Agriculture,  
Ottawa.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**ARTS, AGRICULTURE AND STATISTICS—Continued.**

ACCOUNT of sums expended, compared with the sums estimated under Statute, for the Fiscal Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimate.	More than Estimate.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Registration of Marriages, Baptisms and Burials, Province of Quebec. .... <i>a</i> .....	.....	810 00		810 00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN GORMAN.

*a.* See preliminary report.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

IMMIGRATION AND QUARANTINE.

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries of Immigration Agents and employees <i>a</i>	22,950 00	27,379 45		4,429 45
do Travelling Agents ..... <i>b</i>	5,200 00	11,083 35		5,883 35
Medical Inspection, Port of Quebec..... <i>c</i>	1,300 00	1,299 96	0 04	
Quarantine, Grosse Isle ..... <i>d</i>	9,566 00	8,779 20	786 80	
do St. John, N.B. .... <i>e</i>	2,400 00	1,917 47	482 53	
do Pictou, N.S. .... <i>f</i>	800 00	712 76	87 24	
do Halifax, N.S. .... <i>g</i>	3,200 00	2,566 92	633 08	
do Charlottetown, P.E.I. .... <i>h</i>	1,000 00	843 14	156 86	
Public Health..... <i>j</i>	\$5,000 00			
Cattle Quarantine..... <i>j</i>	10,000 00			
Contingencies of Canadian and other regular agencies ..... <i>k</i>	24,000 00	27,045 79		3,045 79
Travelling expenses of Travelling Agents..... <i>l</i>	7,000 00	18,731 61		11,731 61
Portion of \$18,145 95, being unexpended balance of Appropriation of 1878-79 carried forward by Order in Council 25th June, 1879 .....	1,015 06		1,015 06	
Total Grant .....	93,431 06		12,337 28	25,090 20
Total Expenditure.....		106,183 98		12,337 28
Over-expended.....				12,752 92
Towards assisting Immigration and Immigration expenses, including estimated expenses of transport of Mennonites ..... \$86,200 00				
Portion of \$18,145.95, being unexpended balance of Appropriation of 1878-79 carried forward by Order in Council 25th June, 1879. ....	17,130 89			
Supplementary Vote—	103,330 89	77,020 37	26,310 52	
Amount required to recoup, in part, the large expenditure for Immigration in 1874-75 made by the Government of New Brunswick.....	10,000 00		10,000 00	

I certify that this account has been examined under my directions and is correct.

J. L. McDougall,  
*Auditor-General.*

Examined,  
JOHN GORMAN.

## Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.

## IMMIGRATION AND QUARANTINE—Continued.

## (a) SALARIES of Immigration Agents and Employés.

Agency.	Names of Staff.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Quebec.....	L. Stafford, Agent, 12 months.....	1,500 00	1,500 00		
	P. Doyle, Asst. Agent, 12 months.....	1,000 00	1,000 00		
	A. Stein do do .....	1,000 00	1,000 00		
	W. Anderson, Interpreter, do .....	450 00	450 00		
	James Lilly, Messenger do .....	200 00	200 00		
Montreal .....	J. J. Daley, Agent, 12 months .....	1,200 00	1,200 00		
	Wm. McNichols, Asst. Agent, 12 mos.....		915 00		915 00
	J. Quinn, Messenger, 12 months.....	200 00	366 00		166 00
Ottawa .....	W. J. Wills, Agent do .....	1,200 00	1,200 00		
	Sundry persons, Interpreters.....		289 00		289 00
Toronto.....	J. A. Donaldson, Agent, 12 months .....	1,400 00	1,400 00		
	A. Gaunt, Messenger do .....	400 00	366 00	34 00	
Kingston.....	R. Macpherson, Agent do .....	1,100 00	1,100 00		
	H. Hitchen, Messenger do .....		366 00		366 00
Hamilton.....	J. Smith, Agent do .....	1,100 00	1,100 00		
	Wm. Clever, Messenger, 10 months.....		250 00		250 00
London .....	A. G. Smythe, Agent, 12 months.. . .	800 00	800 00		
	J. Hunter, Messenger, 12 months .....		366 00		366 00
Halifax.....	E. Clay, Agent do .....	1,000 00	1,000 00		
St. John, N.B....	John Livingston, Act'g Agent, 8 mos. }	1,000 00	666 66		
	Samuel Gardner, Agent, 4 months... }		333 34		
Manitoba and N.- W. Territories.	W. Hespeler, Ag't, Winnipeg, 12 mos. }	2,400 00	1,400 00		
	J. E. Têtu, Agent, Dufferin, 12 mos.. }		1,000 00		
	John Gray, Agent, Glyden, 1 month....		83 33		83 33
	Sundry persons, Messengers, &c.....		665 00		665 00
London, Eng.....	Hon. W. Annand, Agent, 12 months. }	7,000 00	3,999 91		
	F. J. Dore, Accountant do ..		2,499 76		
	A. B. Davenay, Clerk do ..		1,000 00		1,363 12
	E. W. A. Dixon, Librarian do ..		599 82		
	M. Pope, Messenger do ..		263 53		
	Total Grant.....	22,950 00		34 00	4,463 45
	do Expenditure.....		27,379 45		34 00
	Over-expended.....				4,429 45



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

IMMIGRATION AND QUARANTINE—*Continued.*

(b) SALARIES of Travelling Agents.

Name.		Grant.	Expendi- ture.	Expenditure com- pared with Grant.	
				Less than Granted.	More than Granted.
		£ cts.	\$ cts.	\$ cts.	\$ cts.
C. Lalime.....	12 months' salary,.....	.....	1,200 00		
John Sumner....	12 do .....	.....	1,200 00		
W.C.B. Grahame	1 do Dec., 1878... \$100 00	} .....	1,000 00		
do	9 do 1879-80..... 900 00				
John Taylor.....	11 do from 15th July, 1879, to 15th June, 1880....	.....	1,100 00		
A. O. Kellam ...	7½ do .....	.....	766 66		
Thos. Connolly.	3 do .....	.....	300 00		
Ch. Pennoyer....	4 do .....	.....	400 00		
Thos. Steers, jun.	.....	.....	483 72		
Thos. Frost.....	.....	.....	124 98		
G. R. Kingsmill.	.....	.....	375 00		
			6,950 36		
J. E. Klotz ...	3 months' salary as Euro- pean Agent,..... £61 12 9				
John Dyke.....	13 do do ... 400 12 4				
Chas. Foy.....	13 do do ... 222 12 6				
Thos. Graham....	8 do do ... 164 7 4				
	849 4 11		4,132 99		
	Total Grant.....	5,200 00			
	Total Expenditure.....		11,083 35		
	Over-expended.....				5,883 35

(c) MEDICAL Inspection, Port of Quebec.

A. Rowand.....	Medical Inspector, 12 months.....	900 00	900 00		
do .....	Boat's crew do .....	400 00	399 96	0 04	
	Total Grant .....	1,300 00			
	Total Expenditure .....		1,299 96		
	Over-expended ....			0 04	

## Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.

## IMMIGRATION AND QUARANTINE—Continued.

## (d) QUARANTINE, Grosse Isle.

Name.	Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
F. Montizambert	Medical Superintendent, 7½ months...	1,200 00	1,600 00	.....	400 00
M. McKay.....	Hospital Steward, 7½ months.....	450 00	562 50	.....	112 50
.....	Sergeant of Police.....	256 00	.....	256 00	.....
A. Anderson.....	Norwegian Interpreter, 7½ months.....	300 00	475 00	.....	175 00
W. Brantigan.....	Assist. Hospital Steward, 7½ months...	200 00	350 00	.....	150 00
.....	Constable.....	180 00	.....	180 00	.....
Come Langlois...	Coxswain, 7½ months.....	210 00	392 50	.....	182 50
George Doucour	Boatman, 7½ months.....	210 00	362 50	.....	152 50
Xavier Turcotte.	do do.....	180 00	325 00	.....	145 00
John Turcotte.....	do do.....	180 00	325 00	.....	145 00
Edward Mason...	Baker and Carter, 7½ months.....	.....	525 00	.....	525 00
Rev. J. B. Bolduc	For services of a Chaplain, 7½ months.	.....	200 00	.....	200 00
Edwin Jones.....	do do do.....	.....	200 00	.....	200 00
P. Turgeon.....	Boat and Steam Service.....	.....	300 00	.....	.....
St. Lawrence S.	.....	.....	{	.....	.....
S. Co.....	do do.....	1,200 00		.....	100 00
Sundry persons..	Food and medicine.....	1,600 00	601 84	998 16	.....
do .....	Stationery..... \$ 94 58	.....	.....	.....	.....
do .....	Boat and sails, and canoe.... 379 39	.....	.....	.....	.....
P. Garneau & Frère.....	Dry goods..... 435 16	.....	.....	.....	.....
Chinic, Beaudet & Co.....	Hardware..... 208 40	.....	.....	.....	.....
Dr. Montizambert	Allowance for rations..... 244 00	.....	.....	.....	.....
do .....	do horse..... 200 00	.....	.....	.....	.....
Sundry persons..	Sundry goods and services.... 154 59	.....	.....	.....	.....
	Total..... \$1,716 12	.....	.....	.....	.....
	Less receipts for sales of bread..... 156 26	.....	.....	.....	.....
	..... 3,400 00	.....	1,559 86	1,840 14	.....
	Total Grant..... 9,566 00	.....	.....	3,274 30	2,487 50
	Total Expenditure.....	.....	8,779 20	2,487 50	.....
	Balance Unexpended.....	.....	.....	786 80	.....

## (e) QUARANTINE, St. John, N.B.

W. S. Harding...	Inspecting Physician, 12 months.....	1,000 00	1,000 00	.....	.....
Cath. Doherty...	Hospital Stewardess, 12 months.....	300 00	300 00	.....	.....
W. S. Harding...	Boat Service, 12 months.....	600 00	600 00	.....	.....
Sundry persons..	Contingencies.....	500 00	17 47	482 53	.....
	Total Grant..... 2,400 00	.....	.....	.....	.....
	Total Expenditure.....	.....	1,917 47	.....	.....
	Balance Unexpended.....	.....	.....	482 53	.....

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

IMMIGRATION AND QUARANTINE—*Continued.*

(f) QUARANTINE, Pictou, N.S.

Name.	Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
H. Kirkwood .....	Inspecting Physician, 12 months .....	400 00	399 96	0 04	
M. McKenzie .....	Hospital Stewardess, 12 months .....	300 00	300 00		
.....	Contingencies .....	100 00	12 80	87 20	
	Total Grant .....	800 00			
	Total Expenditure .....		712 76		
	Balance Unexpended .....			87 24	

(g) QUARANTINE, Halifax, N.S.

W. W. Wickwire .....	Inspecting Physician, 12 months .....	1,000 00	1,000 00		
Rev. Jno. Woods .....	Chaplain, 12 months .....	100 00	99 96	0 04	
Rev. W. J. Ancient .....	do 10 months .....	100 00	83 30	16 70	
John Devlin .....	Steward, 12 months .....	560 00	560 00		
Mary Devlin .....	Matron, 12 months .....	150 00	150 00		
W. W. Wickwire .....	Boat service, 12 months .....	600 00	600 00		
Sundry persons .....	Contingencies .....	690 00	73 66	616 34	
	Total Grant .....	3,200 00			
	Total Expenditure .....		2,566 92		
	Balance Unexpended .....			633 08	

(h) Quarantine, Charlottetown, P.E.I.

W. H. Hopkirk .....	Inspecting Physician, 12 months .....	400 00	399 96	0 04	
Thomas Cullen .....	Steward, 12 months .....	300 00	300 00		
Sundry persons .....	Contingencies .....	300 00	143 18	156 82	
	Total Grant .....	1,000 00			
	Total Expenditure .....		843 14		
	Balance unexpended .....			156 86	

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

IMMIGRATION AND QUARANTINE—*Continued.*

(j) Public Health.

Name.	Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
D. McEachran...	Cattle Inspector.....		1,158 08		
J. A. Couture...	do .....		600 00		
M. Walsh.....	do .....		242 00		
Malcolm Baker...	do .....		499 98		
R. Bunting.....	do .....		125 00		
E. Carter.....	do .....		31 00		
Grand Trunk Ry	Services Special Agent, 2 months.....		1,000 00		
Hon. J. H. Baker	Procuring information.....		50 00		
J. S. Lynch, M.D	Professional services.....		430 00		
J. McWilliams...	Reporting incoming vessels.....		50 00		
D. H. Cameron,					
M.D. ....	Professional services.....		97 00		
Sundry persons..	For disbursements, &c.....		1,479 53		
do .....	Advertising, printing, &c.....		61 74		
	Total Grant, Public Health .....	\$ 5,000 00			
	Cattle Quarantine....	10,000 00			
		15,000 00			
	Total Expenditure.....		5,824 33		
	Balance unexpended.....			9,175 67	

(k) Contingencies of Canadian and other Agencies.

L. Stafford.....	Quebec.....		2,490 43		
J. J. Daley.....	Montreal .....		2,657 96		
W. J. Wills.....	Ottawa .....		1,245 67		
R. Macpherson...	Kingston .....		529 54		
J. A. Donaldson	Toronto, including \$135.11 expenses of delegates.....		2,027 29		
J. Smith.....	Hamilton.....		500 96		
A. G. Smythe...	London .....		217 03		
E. Clay.....	Halifax .....		1,170 28		
J. Livingston.....	St. John, N.B.....		164 00		
J. E. Tétu.....	Dufferin, Man.....		1,013 35		
W. Hespeler.....	Winnipeg, Man .....		1,481 08		
John Gray.....	Glyden .....		75 00		
Wm. Annand....	London, Eng., £3,898 12 0 sterling.....	\$18,973 20			
	Less—Received from Ontario Government .....	5,500 00			
			13,473 20		
	Total Grant.....	24,000 00			
	Total Expenditure.....		27,045 79		
	Over-expended.....			3,045 79	



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

IMMIGRATION AND QUARANTINE—*Continued.*

(1) Travelling Expenses of Travelling Agents.

Name.	Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
W. C. B. Gra-					
hame.....			3,809 75		
John Sumner.....			768 30		
C. Lalime.....			1,300 09		
Thomas Steers.....			364 15		
Chas. Pennoyer.....			350 00		
S. Capper.....			361 00		
John Taylor.....			171 95		
A. O. Kellam.....			250 10		
G. R. Kingsmill.....			255 00		
Thos. Connolly.....			250 00		
J. Murphy.....			124 00		
Thos. Frost.....			39 00		
T. McGovern.....			25 00		
J. E. Klotz.....	Expenditure in				
	Europe.....	£ 83 9 3			
John Dyke.....	do	890 18 4			
Chas. Foy.....	do	506 15 11			
Thos. Graham.....	do	356 9 3			
A. G. Nicholson.....	do	303 17 2			
Thos. Connolly.....	do	50 0 0			
		£2,161 9 11	10,665 27		
	Total Grant.....	7,000 00			
	Total Expenditure.....		18,731 61		
	Over-expended.....				11,731 61

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**IMMIGRATION AND QUARANTINE—Continued.**

(m) Towards assisting Immigration and Immigration Expenses, including Estimated Expenses of Transport of Mennonites.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Appropriation of 1879-80.....	86,200 00			
Portion of \$18,145.95, being unexpended balance of Appropriation of 1878-79, carried forward by Order in Council, 25th June, 1879.....	17,130 89			
Transport.....	57,549 56			
Less—Charged to Province of Ontario....	29,789 92			
J. Y. Shantz, refund of transport of Mennonites.....	2,594 89			
	32,384 81			
Printing, advertising, &c.....	24,709 55	25,164 75		
Less—Refund by Prov. of Ontario...	225 00			
Delegates' travelling expenses, &c.....		24,484 55		
Special Agents.....		14,799 79		
Travelling expenses of Special Agents and others.....		6,299 67		
* Meals to Immigrants.....		887 04		
Guardians at Point Lévis.....		3,559 01		
Sundries.....		981 75		
		843 81		
Total Grant.....	103,330 89			
Total Expenditure.....		77,020 37		
Balance Unexpended.....			26,310 52	

\* This does not cover all expenditure for meals. A portion is paid through Quebec Accounts.

It will be observed that while the total expenditure on account of Immigration and Quarantine is the same as that shown by the Public Accounts, this sub-division is somewhat different from that there given. Examination will prove that the differences are not material.

Examined,  
JOHN GORMAN,

J. L. McDOUGALL,  
*Auditor-General.*

DEPARTMENT OF AGRICULTURE,  
OTTAWA, CANADA, 30th November, 1880.

SIR,—I return to you herewith Statement of Appropriation Accounts (Immigration and Quarantine) for the fiscal year ended 30th June last, with the following remarks :—

In addition to Vote 57 for Immigration (\$92,416), Vote 58, "towards assisting Immigration and Immigration Expenses" (for \$86,200), was intended to make good any deficiency in the sub-divisions of the Immigration Vote enumerated in the Estimates, so that whenever there appears in your detailed statement an over-expenditure, the same was to be provided for out of the \$86,200 item.

For instance, under the heading "Travelling Agents," that sub-division was only intended by the Minister to represent Travelling Agents in Europe, but your statement shows, included therein the names of other parties employed by the Minister on special services. If these were deducted the salaries of the European Agents would be within the amount specified under that sub-division.

The same remarks apply to "Contingencies of Canadian and other Agents" and to "Travelling Expenses of Travelling Agents," viz. : that they are supplemented by the \$86,200 item.

The expenditure in connection with Grosse Isle Quarantine has already been explained in a Departmental letter to you of the 22nd inst.

With respect to your sub-division of General Expenditure, the Minister does not consider your Department authorized to furnish details unless called for by Parliament, the grant not specifying any particular expenditure.

I have the honor to be, Sir,  
Your obedient servant,

J. C. TACHÉ,  
*Deputy Minister of Agriculture.*

Auditor-General, Ottawa.

DEPARTMENT OF AGRICULTURE,  
OTTAWA, CANADA, 3rd December, 1880.

SIR,—I enclose you herewith Departmental Statement of Expenditure for fiscal year ended 30th June last, the total corresponding with that shown in your Appropriation Statement.

The Minister directs me, at the same time, to inform you that the Parliamentary Grant for Immigration and Quarantine purposes has always been treated by his predecessors and himself as a whole, without regarding the different sub-heads of expenditure.

He, therefore, requests that it should be treated in the same manner in your Appropriation Report, which will be in keeping with the intention of Parliament.

I have the honor to be, Sir,  
Your obedient servant,

J. C. TACHÉ,  
*Deputy Minister of Agriculture.*

Auditor-General, Ottawa.

OFFICE OF THE AUDITOR-GENERAL,  
OTTAWA, 2nd December, 1880.

SIR,—I have the honor to acknowledge the receipt of your letter of the 30th ult., containing your observations on the Appropriation Account for the fiscal year ended 30th June, 1880.

The sub-head of Vote 57, "Travelling Expenses of Travelling Agents," does not seem to refer to the expenses of Agents in Europe *only*. The classification made in the Statement submitted to you was in accordance with the monthly statements furnished by your Department, the only addition being an advance to Mr. Connolly of \$250, which was included, as his expenses, while in Europe are so charged.

You will please forward at same time the Appropriation Statement and the vouchers that are wanting for last year's accounts referred to in your letter of 22nd ult.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

DR. J. C. TACHÉ,  
Deputy Minister of Agriculture,  
Ottawa.

AUDIT OFFICE, 16th February, 1880.

SIR,—I have had the Appropriation Statements furnished by your Department for the months of July, August, September and October examined, and the following are my remarks on same:

*Grosse Isle.*

Two Chaplains each \$200, not provided for in the Estimates, nor regularly appointed by Order in Council, and not a proper charge against Contingencies.

W. Brantigan \$50, for services as German Interpreter. Irregular for the reasons above noted, and further, as he was at the same time in receipt of a salary of \$200 for the season as Hospital Steward.

Wintering party pay list wanting.

*Travelling Expenses.*

In all cases details of expenditure should be furnished as well as receipt of payment. They are wanting for Hon. R. Read, \$200; Rev. J. Cox, \$150; Thomas Moore, \$186.76 and \$164.

I would beg to draw your attention to the fact that the statements of Agents' expenditure with accompanying accounts are not checked nor examined by any officer of your Department previous to payment.

*Quarantine.*

H. Kirkwood, Medical Superintendent at Pictou, and W. H. Hopkirk, at Charlottetown, are not charged any superannuation.

I have the honor to be  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor General.*

DR. J. C. TACHÉ,  
Deputy Minister of Agriculture,  
Ottawa.



DEPARTMENT OF AGRICULTURE,  
OTTAWA, CANADA, 17th February, 1880.

SIR,—In reply to your letter of the 16th instant, and remarks on certain payments made by this Department on Immigration and Quarantine Account, I am to enclose to you herewith a memorandum explanatory of the various items alluded to.

I have the honor to be, Sir,  
Your obedient servant,

J. LOWE,  
*Secretary Department of Agriculture.*

The Auditor General,  
Ottawa.

MEMORANDUM:

*Grosse Isle Chaplains:* Have been for many years paid out of the Contingencies, as there is no permanent appointment to the office. They are nominated every year by the authority of their respective churches.

*W. Brantigan:* \$50, as Interpreter. This is paid in order to save the salary of a regular Interpreter, who, being necessary, was formerly paid separately.

*Wintering Party Pay List:* This is never sent in till the close of the winter. An advance is always made on account at beginning of winter, as in the present case.

*Special, L. Dauray:* Extra pay allowed by Minister in view of extra service performed. Mr. Dauray was in the Supply Act and Estimates for \$700, and only received \$650.

*Travelling Expenses:* Receipts are furnished whenever possible. A cheque may be mailed, and no receipt received in return, the recipient, perhaps, being on the point of leaving Canada. The cheque is a receipt. In the cases mentioned, Hon. Mr. Read, Rev. J. Cox and Thomas Moore, all payments were on account of travelling as Agricultural Delegates, or in connection therewith. A lump sum in each case was ordered by Minister.

*Agents' Expenditure:* As respects the feeding of immigrants and comforts for sick immigrants, this is a matter on which all action, both with respect to price and opportunity, comes entirely within the judgment and discretion of the responsible Minister.

With respect to the charge that accounts are not checked or examined in this Department before payment, the complaint is incorrect. Agents' accounts are not only checked, but invariably submitted to the Minister before being authorized by him for payment. The idea has perhaps been formed from their not being *ticked* in red or blue.

*Quarantine:* Superannuation not paid by Drs. Kirkwood and Hopkirk, is a matter that rests with Finance Department, the order for their pay emanating thence, and not from this Department.

AUDIT OFFICE, 26th February, 1880.

SIR,—I have the honor to acknowledge the receipt of your letter of the 17th inst., accompanied by a memorandum in reply to my remarks on statements received from your Department.

Referring to your explanations, I have the following observations to make:—

*Grosse Isle Chaplains.*

I still hold that the salaries of the Chaplains are not a proper charge against Contingencies. If the Department wish to retain them, their salaries should be estimated for, and I trust they may be so classed in the Estimates soon to be submitted to Parliament.

*Special, L. Dauray.*

This item is directly in opposition to Sec. 20 of the Act 31 Vic., Chap. 34, which states that "no allowance or compensation shall be made for any extra service *whatsoever* which any officer or clerk may be required to perform in the Department to which he belongs."

*Travelling Expenses.*

I would say that all Agents should be obliged to furnish the Department with a detailed statement of their expenditure before getting a cheque in settlement, and that in the case of advances the details should be subsequently furnished. \* \*

I am glad to learn that all statements and vouchers are examined and checked in your Department previous to payment, and I would suggest that the initials of the examining clerk be appended to each account.

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

DR. J. C. TACHÉ,  
Deputy Minister of Agriculture,  
Ottawa.

DEPARTMENT OF AGRICULTURE.

OTTAWA, CANADA, 27th February, 1880.

SIR,—The attention of the Minister of Agriculture having been called to a paragraph in your letter of the 26th inst., in which you say:—

"I still hold that the salaries of the Chaplains are not a proper charge against contingencies. If the Department wish to retain them, their salaries should be estimated for, and I trust they may be so classed in the Estimates soon to be submitted to Parliament ;"

The Minister desires me, in reply, to state that, in his opinion, these payments are purely of a contingent nature, and in this view they have been purposely withheld from the list of regular salaries in the Estimates.

Therefore, the Minister does not intend to alter the Estimates, but, on the contrary, it is his intention to have them submitted to Parliament in the usual form.

I have the honor to be, Sir,  
Your obedient servant,

J. LOWE,  
*Secretary of the Department of Agriculture.*

J. L. McDOUGALL,  
Auditor-General,  
Ottawa.

OTTAWA, 7th March, 1880.

DEAR SIR,—In reply to yours, dated 1st inst., I beg to explain that the pay-lists for extra service for April and November have never had superannuation taxes reducing them, nor has the amount received during those months been included in calculating the salary of any of the employés recently superannuated. There seems no marked distinction between these April and November payments and those made during winter, for which last the taxes are charged. Neither winter nor April-November pay-lists are voted directly, but are paid out of Contingencies.

I would gladly see the salaries for April and November included for superannuation with the rest.

The season, instead of being called *six* months, is really, as the regulations say, "for the *eight* months next following the 1st of April in each and every year."

Yours truly,

F. MONTIZAMBERT, M.D.

H. B. SMALL, Esq.,  
Accountant, Department of Agriculture.

AUDIT OFFICE, 10th March, 1880.

SIR,—I have been furnished by your Department with a copy of a letter from F. Montizambert, M.D., in reference to pay-lists, Grosse Isle Quarantine. I learn therefrom:—

1. That the season generally lasts  $7\frac{1}{2}$  or 8 months.
2. That it has hitherto been the custom to pay the employés the whole amount of the appropriation for six months' services, viz.:—July, August, September, October, May and June.
3. That they were paid at the same rate out of Contingencies for any time the season lasted over six months.
4. That a further allowance has been usually made to the wintering party, which is also paid out of Contingencies.
5. That no superannuation deductions have been made on the payments for additional time over six months, though it was on the allowance to the wintering party.

For example, Andrew Anderson receives \$300, less superannuation, for 6 months' services as Norwegian Interpreter; \$100 for two months additional, viz.: November and April, from which no superannuation deduction is made; and \$100, less superannuation, for services with wintering party, making altogether a sum of \$500.

It seems to me:—

1. That the appropriations, as granted by Parliament, are intended as payment for the whole season of quarantine. You will please note that in the case of Dr. Montizambert himself it is so considered.
  2. If it is determined that the grant is for 6 months only, then I would suggest that a proportionate increase be made and the service be for the whole season.
  3. That the expenses of the wintering party should be placed in the Estimates.
  4. That neither of the charges above referred to can properly be placed to the grant for Contingencies.
  5. That superannuation deductions should be made on all moneys paid as salary.
- As the employés have already been paid for five months services and three spring months are yet to follow, I would be much pleased were you to make other provision for the extra two months than charging them to Contingencies.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

DR. J. C. TACHÉ,  
Deputy Minister of Agriculture,  
Ottawa.



## OFFICE OF THE AUDITOR-GENERAL,

OTTAWA, 22nd May, 1880.

SIR,—I have the honor to acknowledge the receipt of your letter of the 12th instant, accompanying a statement of expenditure by your Department for the month of February last, with certain vouchers and cheques.

I shall be favored by your sending statements for March and April at as early a date as possible.

I would also beg to say that I have not received any of the London accounts for the current year, and hope you will send them forward as soon as possible after the close of the fiscal year. I would again suggest the advisability of sending these accounts in monthly, and would ask that it should be so done during the ensuing year.

You have no doubt received many of the vouchers and cheques not sent in with their corresponding statements during the past months of the current year, and I would be glad to have them now.

I would beg leave to draw your attention to the following February Statements:

Voucher 15, draft on England for £45 sterling, favor W. H. Chambric, Ireland, Agr. Delegate, \$219.50; also Voucher 37, bill of exchange, £50 sterling, J. W. Down, on account of salary, \$233.33. Application should be made to this office for any bills of exchange that may be needed instead of purchasing them from the banks here and paying for them by cheque on letter of credit account. In the former case 50c. over the usual rate is charged; in the latter the currency is placed at \$233.33, probably intended for \$243.33. Voucher 36, J. Livingston, expenditure during 1879, \$164. The sub-vouchers in support of this account were not enclosed, though by his letter they seem to have been sent by him to the Department.

Criminal Statistics—Details required of expenditure in December, \$289.35 and \$387.40, and in January, \$170.05.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

Dr. J. C. TACHÉ,

Deputy Minister of Agriculture,  
Ottawa.

AUDITOR-GENERAL'S OFFICE,

OTTAWA, 20th June, 1880.

SIR,—I have the honor to acknowledge the receipt on the 8th instant, through the Deputy Minister of Finance, of statements and vouchers covering the expenditure of the London, Eng., Emigration Office, for the ten months ended 30th April last, and having had them examined, beg leave to make the following observations thereon:—

1. It is desirable that the monthly statement of expenditure should be in accord with the monthly bank account, and if any vouchers or cheques be short they can be furnished subsequently. In the bank account of the first month of this year several payments appeared that were returned in statement for the last month of previous year.

2. The cheque drawn in payment of a salary or on account should accompany the corresponding vouchers. No cheques have been furnished for the ten months' expenditure now under consideration, and I have to ask that they may be forwarded to me as soon as convenient.

3. All accounts should be examined before payment by the proper officers and certified to as to quantities, prices, etc.



4. Travelling Agents' Expenditure.—Items should be furnished in all cases supported as far as possible by vouchers. In the case of Mr. Foy, no particulars are given of the expenditure of allowance of \$1.00 per day. The statements of Mr. Dyke and Mr. Graham are fuller though not supported by vouchers, except in few cases.

5. January Statements.—John Lowe, disbursements and expenses at Quebec and on board ship, £11 14s. 1d., and in England, £32 15s. 0d. No particulars furnished.

6. March Statements.—John Dyke, account of D. Musgrove £5 18s. 6d. for wire blinds is included in his general statement under the head of extraordinary, and covered by a payment of £6 11s. 8d. It is again entered in the office statement as having been paid to him directly by cheque for that amount.

7. April Statements.—McCorquodale & Co., printing and stationery, £3 8s. 0d. Vouchers for £2 0s. 6d. only are furnished.

8. On the 30th June, 1879, there seems to have been a sum of £3 12s. 4d. in the hands of the Agent, balance of petty cash drawn from the bank and not expended. This amount will now have to be used in reduction of this year's expenditure, but if there is any balance on hand this year, after paying the accounts of June, it should be deposited with the bankers.

9. By instructing your London Agent, in accordance with the above, at once, he may be guided thereby in closing this year's accounts.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

Dr. J. C. TACHÉ,  
Deputy Minister of Agriculture,  
Ottawa.

AUDIT OFFICE, 30th October, 1880.

SIR,—Having had the statements for last months of the fiscal year ended 30th June last examined, I now beg to make the following observations:—

#### *Appropriation Statements.*

In the monthly statements received from your Department during the year 1879-80 the expenditure, which should have been classified under the head of contingencies of Canadian and other regular agencies, is included under that of "General Expenditure." In the appropriation statement of the expenditure for the whole year, which you are required to furnish by the 37th Section of the Audit Act, you will please cause the expenditure to be divided under the respective sub-heads, as shown by the Estimates. The said section states that this statement shall be furnished each year on or before the 31st October, and I have to request that it may be duly to hand so that there may be no further delay in closing the accounts of last year.

Many vouchers were short during the year and were to have been sent forward as they came to hand. A large number have not yet reached this office, a detailed statement of which is hereunto attached.

A few cheques are also wanting, as per statement, and I would be favored by your forwarding both vouchers and cheques to me at once.

#### *Grosse Isle Quarantine*

Dr. Montizambert has been paid during the last fiscal year \$1,600 on the pay lists, and a further sum of \$444 out of contingencies for allowance for rations and horse hire. As his salary is only \$1,200, and is estimated at that figure, the payment of the extra \$400 seems to be irregular and without authority, and requires further explanation. In his account of contingencies he enters payment to Rev'd J. B. Z.

Bolduc and Edwin Jones, Esq., \$200 each, for amount of Government grant to Chaplains, but the vouchers furnished in support are not signed. I enclose them herewith for completion.

Superannuation deductions were made from the salaries of the wintering party of 1879-80 for the first time. So far no deductions have been made from the salaries of the staff for the months of November and April in each year. As I have previously done, I would again suggest that a re-arrangement of the estimate for this service should be made, and some decision arrived at as to the superannuation deduction to be made.

#### *Travelling Agents' Expenditure.*

Certain agents are allowed a per diem allowance, in one case of \$250, for which no further particulars are furnished. This is contrary to the Order in Council which distinctly states that only the actual disbursements to hotel-keepers, &c., should be allowed.

A cheque for a \$100 was made on 22nd July, 1879, in favor of W. C. B. Grahame, on account of current expenditure. On the 25th August another was made in his favor for \$327.26 for balance of July expenditure. The statement furnished by him, including expenditure by Mr. Steers, amounted to \$427.26 for that month. Subsequently, on the 8th September, a cheque was made in his favor for \$100 for "Balance July Expenditure," which seems to be an over-payment as it was not deducted from any later account. If this view of the transaction be correct, the last payment of \$100 should be deducted from his next statement of expenditure.

#### *Contingencies of Canadian and other Regular Agencies.*

Advances were made from time to time to agents to meet expenditure under this head, and these are generally accounted for at the close of the current quarter. This has not been done in the case of the Montreal Agent, and a statement is now required covering total payments to him during the year.

#### *Public Health.*

By an Order in Council, dated 10th June, 1880, a gratuity of two months' salary was granted to Dr. Rowand, and this was paid by L. C. cheque, issued in June. A like amount has been again paid him in August, for which I find no authority. Will you please state it? \*

A payment was made on the 3rd May, 1880, of \$1,138.70 to Grand Trunk Railway, of which \$1,000 was for two months' services of Special Agent, and the balance for his travelling expenses. In view of the seemingly large amount paid, which is at the rate of \$500 per month, I would ask for further particulars.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

DR. J. C. TACHÉ,  
Deputy Minister of Agriculture,  
Ottawa.

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\* An Order in Council was subsequently passed confirming the second payment.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PENSIONS.**

Account of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	
Miscellaneous Pensions..... <i>a</i>	880 00	545 93	334 07	
New Militia Pensions..... <i>b</i>	5,283 00	5,156 50	126 50	
To meet amount required for Pensions, Veterans, War 1812..... <i>c</i>	35,000 00	30,560 00	4,440 00	
Compensation to Pensioners in lieu of land.....	7,000 00	5,635 50	1,364 40	
	48,163 00		6,264 97	
Total Expenditure .....		41,898 03		
Unexpended Balance....			6,264 97	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
GEO. C. BOLTON.

*a.* The unexpended balance, \$334.07, of this grant is owing to the death of Mrs. Antrobus.

*b.* The unexpended balance, \$126.50, of this grant is owing to the death of Militiamen.

*c.* The unexpended balance, \$4,440.00, of this grant is owing to the death of Veterans.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PENSIONS—Continued.**

ACCOUNT of sums expended, compared with the sums estimated under statute, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
<i>Pensions.</i>	\$ cts	\$ cts.	\$ cts.	\$ cts.
Judges, Supreme Court.....	9,999 99	9,999 84	0 15	.....
do Quebec..... <i>a</i>	25,666 66	28,202 35	.....	2,535 69
do Ontario..... <i>b</i>	4,800 00	4,033 11	766 89	.....
do Nova Scotia..... <i>c</i>	6,266 66	5,986 64	280 02	.....
do P. E. Island.....	.....	1,903 15	.....	1,903 15
<i>Miscellaneous.</i>				
Late Province of Canada..... <i>d</i>	1,044 40	972 97	71 43	.....
British Columbia..... <i>e</i>	6,941 12	3,732 86	3,208 76	.....
<i>Militia Pensions.</i>				
Militiamen and widows of militiamen, U. C., war of 1812..... <i>f</i>	9 000 00	5,560 00	3,440 00	.....
Militiamen, L. C., war of 1812..... <i>g</i>	1,000 00	600 00	400 00	.....
<i>Superannuation.</i>				
For annual allowance to superannuated employes.....	119,000 00	127,792 22	.....	8,792 22
	183,718 83	188,783 14	8,166 73	13,231 06
Total Expenditure.....	.....	.....	.....	.....
Expenditure in excess of Estimate.....	.....	.....	.....	5,064 31

I certify that this account has been examined under my directions and is correct.

Examined,  
GEO. C. BOLTON.

J. L. McDOUGALL,  
*Auditor-General.*

*a.* The balance of \$2,535.69 over expended on this estimate arises from the placing of Judge Loranger on the retired list.

*b.* The unexpended balance, \$776.89, of this estimate was owing to the death of Judge Burrows.

*c.* The unexpended balance, \$280.02, of this estimate was owing to the death of Judge Marshall.

*d.* The unexpended balance, \$71.43, of this estimate was owing to the death of Sarah Ussher.

*e.* The unexpended balance, \$3,208.26, of this estimate was owing to the death of H. J. Ker, late Auditor, and the appointment of J. W. Trutch, late Surveyor-General, to be a Land Commissioner.

*f.* The unexpended balance, \$3,440.00, of this estimate is owing to the death of several militiamen and widows of militiamen during the year.

*g.* The unexpended balance, \$400.00, of this estimate is owing to the death of militiamen.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**MILITIA.**

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Statutory provision for Military branch.....	\$6,600 00			
Vote, District Staff.....	23,800 00 <i>a</i>			
	30,400 00	30,137 46	262 54	
Salaries, Brigade Majors.....	<i>b</i>	16,694 27	1,305 73	
Allowance for Drill Instruction.....	\$40,000 00 <i>c</i>			
Supplementary Vote.....	2,520 00			
	42,520 00	42,515 21	4 79	
Public Armories and care of Arms.....	<i>d</i>	52,000 00	22 71	
Drill pay and Camp purposes.....	<i>e</i>	175,000 00	2,075 41	
Contingencies.....	<i>f</i>	46,000 00	45,866 22	113 78
Drill Sheds and Rifle Ranges.....	\$10,000 00 <i>g</i>			
Unexpended balance, 1878-1879.....	\$11,903 88			
Less—Amount lapsed 30th Sept., 1880.....	8,691 36			
	3,211 52			
	13,211 52	13,154 96	56 56	
Care and maintenance of Military properties.....	\$8,000 00 <i>h</i>			
Unexpended balance, 1878-1879.....	\$1,649 67			
Less—Amount lapsed 30th Sept., 1880.....	287 34			
	1 362 33			
	9,362 33	9,283 18	79 15	
Royal Military College.....	\$59,000 00 <i>j</i>			
Repaid by Cadets.....	14,942 39			
	73,942 39	73,012 77	929 62	
Military Schools, Drill Instruction in Colleges..	<i>k</i>	14,000 00	3,856 77	10,143 23
Ammunition, Clothing, Military Stores.....	\$115,000 00			
Unexpended balance, 1878-79.....	6,110 81 <i>l</i>			
	121,110 81	116,394 74	4,716 07	
Pay, maintenance and equipment of "A" and "B" Batteries, Schools of Gunnery.....	\$115,000 00 <i>m</i>			
Supplementary Vote.....	2,000 00			
	117,000 00	116,942 23	57 77	
Guard at Rideau Hall.....	<i>n</i>	5,000 00	2,971 22	2,028 78
Ordnance and improved Firearms.....	<i>o</i>	20,000 00	20,000 00	
Militia aid to Civil Power—	<i>p</i>			
Unexpended balance, 1878-79.....	\$1,854 24			
Less—Amount lapsed 30th Sept., 1880.....	1,302 30			
	551 94	551 94		
Conversion of smooth bore Ordnance.....	<i>q</i>	16,500 00	5,000 00	11,500 00
Special service, North-West Territories.....	<i>r</i>	4,000 00	4,258 47	258 47

I certify that this account has been examined under my directions and is correct.

Examined,  
GEO. C. BOLTON.

J. L. McDOUGALL,  
Auditor-General.

## REMARKS.

- a. Salaries, Military Branch and District Staff.  
Unexpended balance \$262.54. This has lapsed, not being required, the late General Officer commanding the Militia and his Aide-de-Camp having retired from the command before the expiration of the financial year.
- b. Brigade Majors.  
Unexpended balance \$1,305.73. This balance has lapsed. The estimate under this head includes the travelling expenses of the Brigade Majors on inspection duty, to cover which a sufficient margin is required and which is subject to the exigencies of the service.  
Allowance for Drill Instruction.  
Unexpended balance \$4.79. This balance has lapsed.
- d. Public Armories and Care of Arms.  
Unexpended balance \$22.71. This balance has lapsed.
- e. Drill Pay and Camp Purposes.  
Unexpended balance \$2,075.41. This balance has lapsed. The character of this service is such that it is impossible to estimate the exact amount which may be required.
- f. Contingencies.  
Unexpended balance \$113.78. This balance has lapsed. The same remarks apply as to the service above.
- g. Drill Sheds and Rifle Ranges.  
Unexpended balance \$56.56. This balance has lapsed.
- h. Care and Maintenance of Military Properties.  
Unexpended balance \$79.15. This balance has lapsed.
- j. Royal Military College.  
Unexpended balance \$929.62. This balance has lapsed.
- k. Military Schools and Drill Instruction in Colleges.  
Unexpended balance \$10,143.23. This balance has lapsed.
- l. Ammunition, Clothing and Military Stores.  
Unexpended balance \$4,716.07. This balance was carried forward for three months, under Order in Council, 12th June, 1880, being required to meet payments for military stores, clothing and ammunition ordered in England during the financial year, but not delivered up to the 30th June, 1880.
- m. A and B Batteries, Schools of Gunnery.  
Unexpended balance \$57.77. This balance has lapsed.
- n. Guard at Rideau Hall.  
Unexpended balance \$2,028.78. This balance has lapsed. The estimate was framed to meet the services for the year. The Guard was not required through the whole of that period, hence the difference between estimate and expenditure.
- o. Ordnance and Improved Fire Arms.  
Amount of vote \$20,000. This amount lapsed. There was no expenditure under this head of service during the year.
- p. Militia in aid of Civil Power.  
There was no balance under this head. The services having been paid by the amount specially carried forward from the previous year's appropriation.
- q. Conversion of Smooth-bore Guns.  
Unexpended balance was carried forward for three months to 30th September, 1880, under Order in Council, 12th June, 1880, being required to pay for the services then being in operation, but not yet completed.
- r. Special Service, North-West Territories.  
The expenditure under this head was \$258.47 in excess of the appropriation and is to be attributed to the freight and transport charges on arms, ammunition, &c., forwarded from Winnipeg to Fort Carlton, which were in excess of the calculations.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880.—Continued.*

**MILITIA.**

DETAILS of Expenditure on account of Ammunition, Clothing and Military Stores, as compared with Vote for Year ending 30th June, 1880.

Service.	Grant.	Expenditure.	More than Granted.	Less than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ammunition .....\$25,000 00				
Part of unexpended balance carried forward from 1878-'79.....\$1,168 79 1,168 79	26,168 79	8,693 58	.....	17,475 21
Clothing .....\$50,000 00				
Part of unexpended balance carried forward from 1878-'79 ..... 2,790 49 2,790 49	52,790 49	47,106 28	.....	5,684 21
Military Stores.....\$40,000 00				
Part of unexpended balance carried forward from 1878-'79..... 2,151 53 2,151 53	42,151 53	60,594 88	18,443 35	
Amount lapsed of unexpended balance carried forward from 1878-'79..... 608 56				
Total of unexpended balance carried forward from 1878-'79.....\$6,719 37				
Total Grant ..... 121,110 81	121,110 81			
Total Expenditure..... 116,394 74		116,394 74		
Expenditure less than Grant.....				4,716 07
	121,110 81	121,110 81		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
GEO. C. BOLTON.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**VOTE—PRINCE EDWARD ISLAND RAILWAY, (CAPITAL.)**

Account of Sums expended, compared with the Sums Granted, for the Year ended 30th June, 1880, showing the Surplus or Deficit upon each Sub-head of Vote.

Service.	Grant.	Supple- mentary.	Total Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Extension of Railway at Souris, Wharf, Sta- tions, Buildings, &c...	.....	20,000 00	20,000 00	16,539 82	3,460 18	

**VOTE—INTERCOLONIAL RAILWAY (CAPITAL.)**

Account of Sums expended, compared with the Sum Granted, for the Year ended 30th June, 1880, showing the Surplus or Deficit upon each Sub-head of Vote.

Service.	Grant.	Supple- mentary.	Total Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Purchase of Rivière du Loup Branch .....	1,500,000 00	.....	1,500,000 00	1,500,000 00	.....	.....
Repairing and re-laying Rivière du Loup Branch with steel rails .....	375,000 00	.....	375,000 00	374,435 96	564 04	.....
Rolling stock for Rivière du Loup Branch .....	.....	159,100 00	159,100 00	15,139 47	238,360 53	.....
Box and flat cars for Rivière du Loup Branch .....	.....	94,400 00	94,400 00			
Total Rivière du Loup Branch .....	1,875,000 00	253,500 00	2,128,500 00	1,889,575 43	238,924 57	.....
Nut locks .....	.....	.....	40,000 00	32,797 83	7,202 17	.....
Halifax Extension .....	.....	5,500 00	5,500 00	7,164 02	.....	1,664 02
Deep Water Terminus, St John .....	100,000 00	.....	100,000 00	91,545 65	5,454 35	.....
Completion of Line .....	.....	29,000 00	29,000 00	20,396 67	5,068 33	.....
Purchase of Land, Sack ville .....	.....	.....	.....	3,535 00		
Total Expenditure .....	.....	.....	.....	2,048,014 60	.....	.....
			2,303,000 00	.....	256,649 42	1,664 02
Balance Unexpended .....	.....	.....	.....	.....	254,985 40	.....

Certified,

THOMAS D. TIMS,  
*Financial Inspector.*

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**RAILWAYS AND CANALS.**

Account of sums expended compared with the sums granted on account of  
CANADIAN PACIFIC RAILWAY for the Year ended 30th June, 1880,  
showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	
<i>a</i> Canada Central Extension.....	1,000,000 00			
Paid D. McIntyre and J. Worthington.....		485,999 00		
D. McIntyre & Co.....		143,495 00		
		629,494 00	370,506 00	
<i>b</i> Georgian Bay Branch.....	800,000 00			
Paid Heney, Charlebois & Flood.....		950 00		
Sundry services, travelling expenses, etc.....		9,980 52		
		10,930 52	789,069 48	
<i>c</i> Fort William to English River.....	110,000 00			
Paid Purcell & Ryan.....		81,400 00		
Sundry services.....		4,032 75		
		85,432 75	24,567 25	
<i>d</i> English River to Eagle River.....	800,000 00			
Paid Purcell & Co., contractors.....		535,300 00		
Northern Transportation Co., freight.....		15,084 00		
Miller Bros. & Mitchell, spikes.....		21,100 00		
Dominion Bolt Co., bolts and nuts.....		2,662 50		
Intercolonial Railway Co., fish plates.....		5,465 48		
Truro Patent Frog Co., frogs, etc.....		5,000 00		
Brown, Routh & Co., furniture.....		1,499 66		
T. & R. Kenny, supplies, Caddy's party.....		12,214 68		
Morton, Rose & Co., steel rails, etc.....		110,667 30		
J. St. V. Caddy's expenditure.....		55,747 06		
Sundry expenditures, travelling expenses, etc.....		6,788 30		
		771,528 98	28,471 02	
<i>e</i> Eagle River to Keewatin.....	1,100,000 00			
Paid Fraser & Manning, contractors.....		26,550 00		
Manning, McDonald, McLaren & Co., contractors.....		402,750 00		
Miller Bros. & Mitchell, spikes.....		3,820 00		
Truro Patent Frog Co., frogs, &c.....		2,000 00		
Morton, Rose & Co., steel rails, &c.....		81,041 03		
Northern Transportation Co.....		16,100 00		
W. T. Jennings, disbursements.....		34,871 47		

*a* and *e* Works in progress, but not proceeded with as rapidly as expected.

*b* Contract cancelled.

*c* and *d* Work in progress.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**RAILWAYS AND CANALS—Continued**

ACCOUNT of sums expended, compared with the sums granted on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
D. S. Curry, disbursements.....		20,797 37		
Bank of Montreal, for Head Office, C.P.R.....		2,000 00		
Advertising .....		828 40		
O'Connor & Hogg, professional services.....		490 49		
W. R. Bown, professional services.....		1,500 00		
L. K. Jones, travelling expenses.....		200 00		
Petty accounts.....		85 00		
D. S. Curry, office at Winnipeg.....		500 00		
		593,533 74	506,466 26	
<i>f</i> Keewatin to Selkirk .....	1,000,000 00			
Paid Joseph Whitehead, contractor.....		484,860 00		
Joseph Upper & Co., rolling stock.....		50,000 00		
Whitehead, Ruttan & Ryan, ties.....		20,800 00		
J. H. Rowan, disbursements.....		25,518 96		
D. S. Curry       do .....		237,855 39		
do       do .....		449 73		
do       office at Winnipeg.....		700 00		
T. H. White, disbursements.....		1,593 67		
W. B. Smellie       do .....		240 89		
P. Grant       do .....		100 00		
Hon. C. Watters .....		1,830 00		
Peter Grant, salary .....		720 00		
T. D. Taylor   do .....		200 00		
T. H. White   do .....		600 00		
C. W. Mitchell, salary .....		400 00		
Bank of Montreal, Head Office.....		2,000 00		
F. W. Bent, salary, &c.....		452 10		
T. J. Thompson   do .....		229 50		
Peter Grant   do .....		783 80		
T. J. Lynskey.....		507 16		
Bank of Montreal, sundries .....		2,067 80		
A. McArthur, professional services .....		750 00		
		832,659 00		
Less—Sundry refunds.....		1,690 22		
		830,968 78	169,031 22	
Engine House at Selkirk .....	30,000 00			
Paid Gouin, Murphy & Upper, contractors.....		30,000 00		
D. S. Curry's disbursements.....		289 27		289 27
		30,289 27		

*f* Work in progress but not proceeded with as rapidly as expected.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**RAILWAYS AND CANALS—Continued.**

ACCOUNT of sums expended, compared with the sum granted on account of  
CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1880,  
showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Pembina Branch .....	\$150,000 00			
Supplementary .....	25,000 00			
	175,000 00			
Paid Kavanagh, Murphy & Upper, contrac- tors .....		29,000 00		
Kingston Penitentiary, signal switches...		2,000 00		
Joseph Upper & Co., temporary bridges...		1,089 01		
North-West Transportation Co., freight...		49,800 44		
J. Taylor & Bros., castings, etc.....		139 32		
R. Dickson, contract.....		13,050 00		
St. Paul, Minneapolis and Manitoba Railway Co.....		5,694 04		
Red River Transportation Co.....		2,698 12		
Joseph Whitehead, railway ties.....		32,118 97		
D. Duffy, drainage.....		2,466 75		
T. J. Lynskey, Pembina Branch.....		8,569 91		
D. S. Curry, disbursements.....		17,828 57		
do do Winnipeg Office.....		319 05		
J. H. Rowan, disbursements .....		3,365 49		
S. Knight do .....		1,381 92		
J. M. Ross do .....		250 00		
Joseph Tomlinson do .....		2,660 42		
G. P. Brophy, salary and travelling ex- penses.....		3,062 22		
Merchant's Bank, lands .....		1,560 07		
Bank of Montreal, petty accounts.....		100 00		
Advertising .....		294 77		
		177,449 07		
Less—Sundry refunds .....		354 34		
		177,094 73		2,094 73
Station Houses and Water Supply .....	80,000 00			
Paid R. Dickson, contract .....		3,016 20		
Gouin, Murphy & Upper, contract.....		3,785 00		
R. Fisher & Son, fitting up stations.....		495 09		
McKechnie & Bertram, injectors.....		463 24		
J. Taylor & Bro., locomotive saddles and valves .....		253 91		
W. Hazlehurst, turntables.....		2,016 00		
"Eclipse" Wind-mill Co., wind-mill.....		1,900 00		
T. J. Lynskey, Pembina Branch .....		1,134 18		
D. S. Curry, disbursements.....		18,865 44		
Queen's Printer .....		123 71		
Bank of Montreal, petty accounts.....		428 27		
		31,580 95		48,419 05

*g. In progress.*



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**RAILWAYS AND CANALS—Continued.**

ACCOUNT of sums expended, compared with the sums granted on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	cts	\$ cts.
<i>a</i> British Columbia .....	630,000 00			
Paid E. V. Bodwell, salary and travelling expenses .....		3,256 60		
J. W. Trutch, do do .....		3,404 54		
<i>b</i> M. Eberts, on acc't travelling expenses .....		500 00		
<i>b</i> E. P. Bender, do do .....		500 00		
<i>b</i> C. F. Hannington, do do .....		500 00		
<i>b</i> F. C. Gamble, do do .....		500 00		
<i>b</i> G. A. Keefer, do do .....		1,000 00		
<i>b</i> T. B. Hamlin, do do .....		500 00		
<i>b</i> H. J. Cambie, do do .....		800 00		
<i>b</i> H. A. F. McLeod, do do .....		500 00		
<i>b</i> W. O. Strong, do do .....		500 00		
Bank of Montreal, petty accounts .....		5,230 00		
Montreal <i>Gazette</i> , printing reports of speeches .....		475 00		
Travelling expenses of Sir John A. Macdonald to England in 1879 .....		2,324 37		
Advertising .....		2,478 73		
Queen's Printer .....		2,178 47		
Graham & Bodwell, disbursements .....		35,041 64		
Head Office .....		2,000 00		
Transfer from 1880-81 .....		767 06		
" Civil Government .....		99 00		
		62,555 35		
Less Expenditure carried to 1880-81 \$9,464 28				
" Refunds .....	749 79	10,214 07		
		52,341 28	547,658 72	
Telegraph Lines and Roadway .....	140,000 00			
Paid Oliver, Davidson & Co., contract .....		2,200 00		
R. Fuller, contract .....		14,000 00		
F. N. Gisborne, salary .....		487 48		
D. O'Connor, professional services .....		693 70		
Wm. Compton, travelling expenses .....		263 50		
Montreal Bank, petty accounts .....		819 55		
Sifton, Glass & Co., contract .....		3,984 80		
Oliver, Davidson & Co., interest .....		2,143 02		
Wm. Compton, disbursements .....		1,136 22		
F. N. Gisborne, do .....		850 00		
		26,577 27	c 113,422 73	

*a* Works under contract and in progress.

*b* To be accounted for.

*c* Not required during that year.

*Appropriation accounts for Fiscal Year ended 30th June, 1880—Continued.*

**RAILWAYS AND CANALS—Continued.**

ACCOUNT of sums expended, compared with the sums granted on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>a</i> West of Red River .....	1,000,000 00			
Paid Stephen Reynolds & Co., steel rails.....		1,481 26		
Miller Bros. & Mitchell, spikes.....		10,505 00		
M. E. Dansereau, reception of rails.....		1,844 18		
John Ryan, contract.....		154,167 42		
J. S. Aikin, for lands .....		4,000 00		
Truro Patent Frog Co., frogs and switches .....		5,000 00		
Morton, Rose & Co. steel rails .....		368,079 77		
Marcus Smith, salary and disbursements..		8,343 38		
Thomas Ridout, travelling.....		100 00		
Ryan, Whitehead & Ruttan, contract.....		2,700 00		
Advertising.....		5,208 51		
Marcus Smith and J. H. Rowan, disbursements.....		1,000 00		
Wm. Murdoch, disbursements.....		12,499 47		
Bank of Montreal, petty accounts.....		5,690 00		
Wm. Skead, disbursements.....		1,304 19		
Kavanagh Bros., supplies.....		4,787 94		
North-West Navigation Co.....		1,357 29		
W. B. Smellie, travelling .....		250 00		
Wm. Murdoch, disbursements.....		2,006 00		
D. S. Curry, disbursements.....		21,287 48		
do do Winnipeg office.....		600 00		
Bank of Montreal.....		4,319 25		
		616,525 14		
Less—Refunds .....		330 14		
		616,195 00		
			383,805 00	
<i>b</i> Rolling Stock .....	120,000 00			
Paid Chas. Boss, snow plough.....		900 00		
Intercolonial Railway.....		28,000 00		
Bank of Montreal, petty accounts.....		1,338 90		
do do .....		2,410 22		
Chas. Blackwell, disbursements.....		1,861 83		
Advertising.....		2,955 28		
Queen's Printer .....		115 54		
		37,581 77		82,418 23

*a* Work in progress.

*b* Over-estimated.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**INCOME—RAILWAYS AND CANALS—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$   ts.	\$   cts.	\$   cts.	\$   cts.
Surveys, appropriation.....	\$100,000 00			
Supplementary vote.....	75,000 00			
	175,000 00			
Expenditure.....		150,973 68		
Balance carried forward to 1880-81. ....			24,026 32	

**SURVEYS AND INSPECTIONS.**

<i>a</i> Appropriation, Supplementary.....	2,000 00	1,733 90	266 10	
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I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General,*

Examined,  
J. H. P. GIBSON

*a* Over estimated.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CAPITAL—RAILWAYS AND CANALS—Continued.**

**ACCOUNT** of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Miscellaneous not otherwise provided for appropriation. This amount deducted from "miscellaneous works not otherwise provided for" voted in Estimates for the Department of Public Works. ....	355 05	355 05		
<i>a</i> Lachine Canal .....	1,150,000 00			
Paid Wm. Davis & Sons. ....		176,900 00		
Whitney & Doty .....		35,679 14		
Alphonse Charlebois .....		34,006 27		
McNamee, Gaherty and Frechette.....		22,590 83		
Rodgers, Kelley & Co. ....		22,050 00		
James Worthington & Co. ....		19,400 00		
D. S. Booth.....		5,955 85		
McGauvreau & Tucker .....		5,044 25		
James Worthington & Co.....		3,100 00		
Williamson, Rodgers and Farrell.....		2,500 00		
O'Brien & Sullivan.....		1,680 00		
Resident Engineers.....		25,384 94		
Professional Services .....		8,187 83		
Printing Chief Engineer's Report.....		1,250 00		
Lithographing .....		192 00		
Arbitrations .....		690 00		
Geo. Dowker, dredging. .... \$883 55				
do Coating bridge..... 154 05				
do Wier Lock No. 3..... 60 50				
do Lock gates..... 83 40				
Travelling expenses.....		1,181 50		
Advertising.....		200 00		
Miscellaneous.....		1,791 53		
		1,115 60		
Supplementary vote to pay D. McLanaghan for board of men. ....	697 00	368,869 74	781,130 26	
		697 00		

*a* Work in progress but not proceeded with as rapidly as expected.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CAPITAL—RAILWAYS AND CANALS—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>a</i> Cornwall Canal.....	140,000 00			
Paid Gordon, Woodward & Chamberlain.....		99,550 00		
D. S. Booth .....		4,976 82		
Resident Engineers.....		4,294 65		
Professional services .....		401 08		
Purchase of land.....		232 40		
		109,454 95	30,545 05	
St. Lawrence Canals.....	80,000 00			
Paid Resident Engineers and Survey Staff .....		2,972 67		
Printing Chief Engineer's report .....		592 89		
Advertising.....		889 47		
Draughtsmen, copying, &c.....		4,759 53		
		9,214 56	70,785 44	
<i>a</i> Welland Canal .....	2,000,000 00			
Paid on Account of Contracts—				
Patrick Larkin .....	Sec. 1.....	42,840 00		
Dennison, Belden & Co.....	do 2.....	b 49,308 40		
do do .....	do 3.....	b 18,847 02		
Blake, Bros. & Campbell .....	do 4.....	b 9,954 54		
Alexander Manning.....	do 5.....	b 20,290 52		
Patrick Shannon .....	do 6.....	b 13,478 23		
Higgins & Sullivan .....	do 7.....	b 26,372 30		
Cairns, Morse, Hart & Co.....	do 8 & 9.....	b 41,473 77		
John Ginty & Co .....	do 10.....	b 23,421 97		
Paul Ross.....	do 11.....	b 29,545 80		
Lobb, Dawson & Murray.....	do 12.....	67,800 00		
Ginty & Dickey .....	do 13.....	b 17,399 31		
John Brown, per representatives .....	do 14.....	7,400 00		
do do .....	do 15.....	9,000 00		
do do .....	do 16.....	7,600 00		
R. J. Campbell, per Assignee.....	do 17 & 18.....	134,900 00		
Haney, Haney & Parry .....	do 19 & 20.....	67,900 00		
John Carroll .....	do 23.....	18,700 00		
C. F. Dunbar .....	do 24.....	7,100 00		
Ferguson, Mitchell & Symmes... ..	do 25.....	1,300 00		
John Carroll .....	do 26.....	b 28,209 64		
Hunter, Murray & Cleveland .....	do 27.....	143,900 00		
Ferguson, Mitchell & Symmes... ..	do 28.....	17,800 00		
John Ferguson & Co. ....	do 30.....	5,100 00		
Ambrose Clark .....	do 33.....	3,400 00		
Bannerman & Co. ....	do 33.....	39,600 00		
Ambrose Clark .....	do 34.....	5,700 00		
F. B. McNamee & Co.....	do 34.....	52,700 00		
Hunter, Murray & Cleveland.....	do 35.....	182,600 00		
C. F. Dunbar .....	do 36.....	32,300 00		
Usher & Battle, waste wier.....		18,600 00		
D. S. Booth, timber .....		b 10,953 51		
Carried forward .....		1,155,495 01		

*a.* Work in progress, but not proceeded with as rapidly as expected.

*b.* Final.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CAPITAL—RAILWAYS AND CANALS—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....		1,155,495 01		
Paid Resident Engineers.....		35,976 57		
Draughtsmen.....		2,420 30		
Professional services and travelling expenses.....		8,579 78		
Purchase of land and land damages.....		24,756 95		
Repairs of new banks, &c.....		10,071 53		
Printing Chief Engineer's report.....		2,250 00		
Lithographing.....		300 00		
Gratuities.....		356 66		
Petty accounts.....		6,691 28		
Advertising.....		6,026 67		
		1,252,924 75	747,975 25	
a St. Anne's Lock and Canal.....	50,000 00			
Paid Engineers and petty accounts.....		124 41		
Advertising.....		2,930 27		
		3,054 68	46,945 32	
a Carillon Lock and Canal.....	300,000 00			
Paid R. P. Cooke & Co.....	\$105,100 00			
F. B. McNamee & Co.....	84,600 00			
Geo. Dowker, on account of construction of bulkhead.....		189,700 00		
Resident Engineers.....		1,630 76		
Stationery.....		8,043 04		
Petty accounts.....		189 33		
		3,653 56		
		203,216 69	96,783 31	
a Grenville Canal.....	200,000 00			
Paid James Goodwin.....		69,549 82		
Engineering staff.....		6,644 26		
Professional services.....		615 00		
Stationery.....		28 88		
E. H. Parent, arrears of salary.....		666 66		
Petty accounts.....		72 43		
		77,577 05		
Advertising.....		720 53		
		78,297 58	121,702 42	

a. Work in progress, but not proceeded with as rapidly as expected.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Concluded.*

**CAPITAL—RAILWAYS AND CANALS—***Concluded.*

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$	cts.	\$	cts.
<b>a. Culbute Canal—</b>				
Amount of Appropriation .....	\$12,000	00		
do available 30th September .....	1,190	84		
do Supplementary Vote .....	7,000	00		
	20,190	84		
Paid John Burns .....	final	\$4,109		
John Harvey .....		1,630		
Land damages, &c. ....		5,739		
Resident Engineers .....		6,411		
Salaries and petty accounts. ....		1,961		
		2,410		
Advertising .....		16,523		
		09		
		165		
		16,688	3,502	64
<b>b. St. Peter's Canal—</b>				
Amount of Appropriation ....	90,000	00		
Amount brought from 1878-'79 .....	36,700	00		
	126,700	00		
Paid J. T. Kennedy, Assignee of S. P. Tuck...		75,900		
Engineering Staff .....		3,078		
Petty accounts .....		1,142		
		80,120	46,579	46
<i>Miscellaneous.</i>				
<b>b. Appropriation .....</b>	10,000	00		
Paid Survey River Trent .....	330	05		
Survey Hungry Bay .....	266	15		
Professional Services and Travelling Expenses .....	231	45		
Advertising .....	133	85		
		961	9,038	50

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. SIMPSON.

- a. Work in progress, but not proceeded with as rapidly as expected.  
b. Work suspended during winter.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CAPITAL—PUBLIC WORKS.**

ACCOUNT of sums expended, compared with the sums granted on account of  
PUBLIC BUILDINGS, OTTAWA, for the Year ended 30th June, 1880, showing  
the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Grounds..... <i>a</i>	3,000 00	757 43	2,242 57	
Extension of Western Block..... <i>b</i>	5,000 00	5,380 40	.....	380 40
Terrace walls, Supplementary Vote to pay Con- tractors balance due on contract. ....	2,592 67	2,592 67		
	10,592 67	8,730 50	2,242 57	380 40

I certify that this account has been examined under my directions and  
is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

- a.* Balance carried to 1880-81:  
*b.* More work executed than had been expected.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued*

**PUBLIC WORKS—INCOME.**

ACCOUNT of sums expended, compared with the sums granted on account of  
IMPROVEMENT OF NAVIGABLE RIVERS, for the Year ended 30th June,  
1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Improvement of Navigable Rivers..... <i>a</i>	10,000 00			
Supplementary Vote to pay G. H. Miles .....	100 00	9,845 72	254 28	
St. Lawrence, removal of chains and anchors. <i>b</i>	12,000 00	6,601 35	5,398 65	
Neebish Rapids, River St. Mary, Lake Huron. <i>c</i>	9,000 00	8,949 31	50 69	
Removing rock, Victoria, B.C. .... <i>d</i>	8,000 00	179 25	7,820 75	
Upper Fraser River, B.C., removal of rocks in Cotton Wood Canyon.....	10,000 00	10,000 00		
Assiniboine River, between Winnipeg and Portage la Prairie, removal of obstructions and con- struction of dams .....	2,500 00	2,499 63	0 37	
	51,600 00	38,075 26	13,524 74	
St. John River, N.B., balance brought from 1878-79	1,470 00	1,470 00		
	53,070 00	39,545 26	13,524 74	

I certify that this account has been examined under my directions and  
is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

- a.* Balance not required.  
*b.* Accounts outstanding carried to 1880-81.  
*c.* Balance not required.  
*d.* No more expenditure, appropriation insufficient.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Appropriation.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ottawa Drill Shed.....	15,000 00				
Supplementary Vote.....	879 49				
Grant by City of Ottawa.....	2,950 00				
Militia Department.....	380 00				
		19,209 49	19,161 54	47 95	
Hamilton Post Office..... <i>a</i>		1,500 00		1,500 00	
Windsor P. O. and Custom House.....	18,000 00				
Additional grant.....	4,000 00				
		22,000 00	22,129 07		129 07
Brantford Public Offices.....		12,000 00	12,011 63		11 63
Kingston Military College and Fortifications.....	2,000 00				
Available to 30th September.....	2,258 83				
Supplementary grant, being balance brought forward by Special Warrant.....	3,107 11				
Ottawa Geological Museum, Supplementary Vote..... <i>b</i>		7,365 94	6,951 40	414 54	
		30,000 00	1,428 17	28,571 83	
		92,075 43	61,681 81	30,534 32	140 70

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

*a* Deferred—awaiting action of Department.  
*b* Balance carried to 1880-81.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of  
PARLIAMENT BUILDINGS, for the Year ended 30th June, 1880, showing  
the surplus or deficit upon each sub-head of Vote.

Service	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Parliament Buildings—				
To cover cost of damage by fire—				
Supplementary Vote .....	12,000 00	10,974 41	1,025 59	
For Ventilation—				
Supplementary Vote.....	4,200 00	4,202 10		2 10
For Telephonic Service—				
Supplementary Vote .....	2,500 00	.....	2,500 00	
	18,700 00	15,176 51	3,525 59	2 10

**PUBLIC BUILDINGS, & c, QUEBEC.**

Public Buildings, Quebec—				
Quebec and Levis Fortifications, including Dufferin Improve- ments .....	\$40,000 00			
Supplementary Grant.....	10,000 00			
	50,000 00	50,784 09	.....	784 09
Durham Terrace Extension.....	15,000 00	2,086 40	12,913 60	
St. John's Post Office and Custom House .....	9,000 00	4,391 33	4,608 67	
Montreal Examining Warehouse, carried forward, and unex- pended balance of Appropria- tion of 1878-79 carried for- ward by special warrant from 26th September .....	10,000 00	10,130 17	.....	130 17
	84,000 00	67,391 99	17,522 27	914 26

I certify that this account has been examined under my directions and  
is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

- a. Carried to 1880-81.  
b. Works proceeded more rapidly than expected.  
c. Instructions given too late to allow of finishing during building season.  
d. Final estimate unpaid; other works to be done.  
e. More work executed than had been expected.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture,	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>New Brunswick—</b>				
Custom House, St. John..... <i>a</i>	\$100,000 00			
Supplementary grant.....	60,000 00			
	160,000 00	160,478 08		478 08
Savings Bank, St. John..... <i>b</i>	14,000 00	5,373 13	8,626 87	
Post Office, St. John..... <i>c</i>	89,500 00	53,799 09	35,700 91	
Fredericton Post Office..... <i>d</i>	\$16,000 00			
Supplementary grant.....	6,000 00			
	22,000 00	19,358 88	2,641 12	
<b>Nova Scotia—</b>				
Marine Hospital, Lunenburg..... <i>e</i>	4,000 00	3,541 64	458 36	
Sydney, C.B., Quarantine Hospital..... <i>f</i>	2,000 00		2,000 00	
<b>North-West Territories—</b>				
Public Buildings..... <i>g</i>	10,000 00	3,737 92	6,262 08	
<b>British Columbia—</b>				
Public Buildings, repairs..... <i>h</i>	5,000 00	435 85	4,564 15	
Custom House and Storehouse Wharf, Victoria..... <i>i</i>	5,000 00	42 00	4,958 00	
<b>Generally—</b>				
Public Buildings Generally..... <i>j</i>	\$10,000 00			
Supplementary grant.....	5,000 00			
	15,000 00	12,624 07	2,357 93	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

- a* Works proceeded more rapidly than expected.  
*b* Works did not proceed as quickly as expected.  
*c* Due to failure of Flaherty & Co. to carry out their contract.  
*d* Due to failure of Snow & Scoulter to carry out their contract.  
*e* Works did not proceed as quickly as expected.  
*f* Ordered not to be proceeded with.  
*g* Walls started too late in season to allow full expenditure.  
*h* Hon. B. W. Pearse's services dispensed with and successor not appointed.  
*i* Due to title of land attached to Custom House not being clear.  
*j* Balance not required.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

**ACCOUNT** of sums expended, compared with the sums granted, on account of  
PENITENTIARIES, for the Year ended 30th June, 1880, showing the  
surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure. compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
General Penitentiary for the Maritime Provinces .....	\$16,000 00			
Amount available to 30th Sept.....	4,973 29			
Supplementary Vote..... <i>a</i>	31,500 00			
	52,473 29	27,141 93	25,331 36	
St. Vincent de Paul Penitentiary.....	4,000 00			
Amount available to 30th Sept.....	2,794 59			
Supplementary Vote..... <i>b</i>	7,700 00			
	14,494 59	9,462 18	5,032 41	
Manitoba Penitentiary—drains, &c..... <i>c</i>	3,000 00	3,411 25		411 25
Manitoba Penitentiary, fences— Supplementary Vote .....	2,000 00	.....	2,000 00	
Kingston Penitentiary.....	3,000 00			
Amount available to 30th Sept.....	350 25			
Supplementary Vote .....	7,700 00			
	11,050 25	5,057 18	5,993 07	
Manitoba and British Columbia—heating..... <i>f</i>	4,000 00	2,442 38	1,557 62	
Kingston, St. Vincent de Paul, Dorchester, Mani- toba and British Columbia— For purchase of Babcock Fire Extinguishers <i>g</i>	880 00	898 00		18 00
Victoria (B.C.) Penitentiary—Amount of award in favor of Kinsman & Styles.....	5,632 00	.....	5,632 00	
	93,530 13	48,412 92	45,546 46	429 25

I certify that this account has been examined under my directions and  
is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

- a.* Works did not proceed as quickly as expected.  
*b.* do do do  
*c.* More work executed than had been expected.  
*d.* Authority not given to proceed with work.  
*e.* Works did not proceed as quickly as expected.  
*f.* Some accounts in connection with this still in abeyance.  
*g.* Extra amount was for inspection.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PUBLIC BUILDINGS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sum granted on account of RENTS, REPAIRS, &c., for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Rents, Repairs, Furniture, Heating, etc. \$175,000 00				
Supplementary Vote. .... 45,000 00				
	220,000 00			
Rideau Hall .....		61,391 91		
Ottawa Buildings.....		104,910 46		
Ottawa Buildings, Rideau Hall and Ottawa Post Office, water.....		9,000 00		
Ottawa Geological Museum .....		56 20		
Ottawa Post Office.....		1,647 39		
Toronto Public Buildings.....		6,778 12		
Hamilton Post Office and Custom House....		182 67		
Guelph Post Office .....		6 50		
London Custom House and Post Office.....		269 89		
Prescott, Fort Wellington.....		1,393 50		
Kingston Public Buildings .....		508 95		
Quebec Public Buildings .....		15,568 70		
Montreal Public Buildings.....		4,612 37		
Three Rivers, Old Barracks and Custom House.....		283 85		
Grosse Isle Quarantine Station .....		150 00		
Chicoutimi Marine Hospital.....		89 71		
New Brunswick Public Buildings.....		1,818 82		
Nova Scotia Public Buildings.....		347 55		
Prince Edward Island Public Buildings.....		1,051 44		
Manitoba Public Buildings.....		11,979 57		
Battleford Public Buildings.....		590 00		
Penitentiaries generally .....		11 00		
Printing .....		1 05		
		222,649 55		
Less—Sundry refunds.....		1,845 94		
		220,803 61		803 61
Heating Public Buildings..... <i>a</i>	40,000 00	29,230 78	10,769 22	
Removal of Snow, Public Buildings, Ottawa..... <i>b</i>	1,800 00	1,155 58	644 42	
Gas, Public Buildings, Ottawa..... \$18,000 00				
Supplementary Vote..... <i>c</i> 5,000 00				
	23,000 00	21,849 00	1,151 00	
Allowance for fuel and light, Rideau Hall..... \$5,000 00				
Supplementary Grant.... 3,000 00				
	8,000 00	8,000 00		
	72,800 00	60,235 36	12,564 64	

I certify that this account has been examined under my directions and is correct.

Examined,  
J. H. P. GIBSON.

J. L. McDOUGALL,  
*Auditor-General.*

- a.* Less fuel consumed than in previous years.  
*b.* Tenders asked for; lower price due to competition.  
*c.* Quantity used not so great as expected.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND BREAKWATERS, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Ontario—</b>				
Kincardine Harbor ..... <i>a</i>	5,000 00	1,870 30	3,129 70	.....
Toronto Harbor ..... <i>b</i>	10,000 00	10,315 29	.....	315 29
Collingwood Harbor ..... <i>c</i>	6,500 00	6,506 98	.....	6 98
Meaford Harbor, unexpended balance of deposit made by the Township of St. Vincent in 1876.....	624 33	624 00	0 33	.....
<b>Quebec—</b>				
Lower St. Lawrence, repairing various breakwaters ..... <i>d</i>	10,000 00	9,705 00	295 00	.....
<b>New Brunswick—</b>				
St. John Harbor.....	5,000 00	5,000 00	.....	.....
Point du Chêne, Shediac..... <i>e</i>	4,000 00	4,023 78	.....	23 78
Richibucto Harbor, supplementary vote..... <i>f</i>	800 00	753 41	46 59	.....
Rocher Bay, available to 30th September.....	1,530 00	1,530 00	.....	.....
<b>Nova Scotia—</b>				
Annapolis River, Annapolis County.....	1,500 00	1,500 00	.....	.....
Ragged Pond, Guysborough County..... <i>g</i>	2,000 00	1,991 43	8 57	.....
Digby County (repairs)..... <i>h</i>	2,000 00	1,970 80	29 20	.....
Trout Cove, Digby County (repairs).....	1,000 00	999 76	0 24	.....
Cow Bay, Cape Breton..... <i>i</i>	5,000 00	5,125 00	.....	125 00
West Arichat ..... <i>j</i>	4,000 00	.....	.....	.....
Supplementary Vote ..... <i>j</i>	500 00	3,995 00	505 00	.....
Lingan Harbor ..... <i>k</i>	2,000 00	1,978 14	21 86	.....
Bayfield Harbor, available to 30th Sept.....	.....	63 00	.....	63 00
Petitdegat Inlet, Supplementary Vote..... <i>l</i>	2,000 00	992 70	1,007 30	.....

*a.* Amount carried forward to 30th September.

*b, c and e.* To complete work arranged for.

*d.* Works completed for less than amount of estimate.

*f, g and h.* Work done for less than estimate.

*i.* Necessary to complete work on hand.

*j.* Asked for in error.

*k.* Balance not required; work finished

*l.* Balance carried to 1880-81.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of HARBOURS AND BREAKWATERS, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Prince Edward Island—					
Colville Bay, Souris.....	\$10,000 00				
Available to 30th Sept. .... <i>a</i>	4,659 00				
New London .....	<i>b</i>	14,659 00	9,432 67	5,226 33	
Wood Islands, available to 30th Sept.....		1,500 00	1,613 04		113 04
		1,645 00	1,645 00		
General repairs, Maritime Provinces .....		10,000 00			
Cranberry Head.....	\$499 95				
Digby Pier.....	217 32				
Tignish .....	555 02				
Medway .....	214 73				
South Tignish .....	37 00				
St. John Harbor .....	750 00				
Malpeque .....	356 29				
Campbell's Cove.....	130 22				
Rocher Bay .....	330 00				
Parrsboro' Pier.....	195 79				
Services of Inspectors, &c.....	1,167 50				
Advertising..... <i>c</i>	88 75				
			4,642 57	5,357 43	
Slides and Booms .....	<i>d</i>	15,600 00			
St. Maurice Works.....	\$9,756 76				
South Nation .....	488 45				
Gatineau Boom .....	409 50				
Professional services, &c.....	863 50				
Copying .....	148 50				
Advertising.....	305 74				
			11,972 45	3,627 55	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

- a.* Balance carried to 1880-81.  
*b.* Necessary to complete work on hand.  
*c* and *d.* Balance carried to 30th September.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of DREDGE VESSELS AND DREDGING, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Dredge Vessels—				
Appropriation.....\$10,000 00				
Supplementary Vote..... 4,000 00				
	14,000 00	13,784 63	215 37	
Dredging—				
Appropriation .....	98,000 00	98,006 52	.....	6 52

**MISCELLANEOUS WORKS.**

Miscellaneous Works, not otherwise provided for—				
Appropriation..... 10,000 00				
Less this amount deducted to cover expenditure by the Department of Railways and Canals..... <i>a</i> 355 05				
	9,644 95	4,057 93	5,587 02	
Surveys and Inspections—				
Appropriation..... 30,000 00				
Supplementary Vote..... <i>b</i> 15,000 00				
	45,000 00	45,332 86	.....	332 86
Arbitrations and Awards..... <i>c</i>	10,000 00	10,035 38	.....	35 38
Land Lines and Telegraphs, Maritime Provinces, Subsidy..... <i>d</i>	20,000 00	15,695 85	4,304 15	
Land and Cable Telegraph Lines..... <i>e</i>	15,000 00	5,241 76	9,758 24	
Relief of Fishermen, Labrador Coast—				
Supplementary Vote..... <i>f</i>	437 24	.....	437 24	
To pay interest on purchase money of Bunker's Island, N.S.—				
Supplementary Vote .....	106 52	106 52		
	100,188 71	80,470 30	20,086 65	368 24

I certify that this account has been examined under my directions and is correct.

Examined,  
J. H. P. GIBSON.

J. L. McDOUGALL,  
*Auditor-General.*

- a.* Balance carried forward to 30th September.  
*b.* Required to defray engagements made.  
*c.* Expenditure more than anticipated.  
*d.* Amount engaged and carried to 1880-81.  
*e.* Expenditure stopped. New appropriation, 1880-81, \$200,000.  
*f.* Amount carried forward to 30th September.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**OCEAN AND RIVER SERVICE.**

MAIL SUBSIDIES..... \$147,700.

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Dominion Steamers .....	125,000 00	106,069 90	18,930 10	.....
Mail Subsidies—				
Steam communication between Halifax and St. John, <i>via</i> Yarmouth.....	10,000 00	10,000 00		.....
Steam communication on Lakes Huron and Superior..... <i>a</i>	12,500 00	11,600 00	900 00	.....
Steam service between San Francisco and Victoria, B.C. ....	54,000 00	54,000 00		.....
Steam communication with the Magdalen Islands.....	4,200 00	4,200 00		.....
Steam communication between Grand Manan Island, N.B., and Mainland.....	1,500 00	1,500 00		.....
Subsidies to steamer between Campbellton, N.B., and Gaspé and intermediate ports...	10,000 00	10,000 00		.....
To provide for nine months' subsidy, to be granted at the rate of \$50,000 per annum to a line of steamers to trade between Canada and West Indies and Brazil, provided a like amount is paid by the Brazilian Government..... <i>b</i>	37,500 00		37,500 00	.....
To provide for subsidy for steam communication between Halifax and Cork.....	10,000 00	10,000 00		.....
For steam communication between Halifax, Cape Breton and Prince Edward Island...	4,000 00	4,000 00		.....
For steam communication between Nova Scotia and Port Pierre.....	4,000 00	4,000 00		.....
	147,700 00	109,300 00	38,400 00	.....
Yearly subsidy to Montreal Ocean Steamship Company (Authorized by 36 Vic., cap. 33)	126,533 33	126,533 34		0 01
Examination of Masters and Mates—				
Chairman's Salary.....	1,800 00	1,800 00		.....
do do (June 1879).....		147 00		147 00
Clerk's do.....	900 00	291 66	608 34	
Travelling expenses of Chairman, printing certificates, &c.....	1,550 00	2,014 77		464 77
Total Grant.....	4,250 00			
Total Expenditure.....		4,253 43	608 34	611 77
				608 34
Over-expended.....				3 43

*a.* Arrangements were made for the services required at \$900 less than the estimated cost.

*b.* The negotiations for this object were not sufficiently matured to allow of Service commencing within the above year.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**OCEAN AND RIVER SERVICE—Continued.**

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Rewards for Saving Life, etc.....	3,000 00	2,263 15	736 85	.....
Investigation into Wrecks, etc.....	1,000 00	606 73	393 27	.....
Registration of Canadian Shipping.....	500 00	257 75	242 25	.....
Water Police, Montreal—				
Inspector, Chief and Constables.....	10,290 00	10,334 33	.....	44 33
Clothing.....	1,300 00	1,330 12	.....	30 12
Rent of Station.....	500 00	500 00	.....	.....
Miscellaneous.....	1,000 00	966 61	33 39	.....
Total Grant.....	13,090 00			
Total Expenditure.....		13,131 06	33 39	74 45
				33 39
Amount Over-expended.....				40 06
Water Police, Quebec—				
Chief of Police.....	1,200 00	1,200 00	.....	.....
Clerk.....	1,000 00	1,000 00	.....	.....
Wages of men.....	11,800 00	13,332 04	.....	1,532 04
Clothing.....	3,000 00	2,773 15	226 85	.....
Outfitting steamers, etc.....	2,500 00	1,704 03	795 97	.....
Miscellaneous.....	2,500 00	2,085 26	414 74	.....
Total Grant.....	22,000 00			
Total Expenditure.....		22 094 48	1,437 56	1,532 04
				1,437 56
Over-expended.....				94 48
Removal of Obstructions in navigable rivers.....	\$325 00			
Supplementary Grant.....	500 00			
		825 00	825 00	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
T. GEO. AUMOND.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**LIGHTHOUSE AND COAST SERVICE.**

ACCOUNT of sums expended, compared with the sums granted, for above Service, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries and allowances of Lighthouse Keepers—				
Above Montreal.....	33,612 00	33,793 95		181 95
Between Quebec and Montreal.....	6,944 00	6,926 67	17 33	
Below Quebec.....	33,869 00	30,852 26	3,016 74	
New Brunswick.....	22,263 00	22,320 36		57 36
Nova Scotia.....	44,380 00	45,102 80		722 80
Prince Edward Island.....	3,795 00	3,828 82		33 82
British Columbia.....	7,575 00	6,236 20	1,338 80	
To provide Keepers for new Lights in the Dominion.....	2,500 00		2,500 00	
Total Grant.....	154,938 00			
Total Expenditure.....		149,061 06	6,872 87 995 93	995 93
Unexpended Balance.....			5,876 94	
Maintenance and Repairs—				
Above Montreal.....	35,900 00	31,724 66	4,175 34	
Between Quebec and Montreal.....	12,730 00	9,597 21	3,132 79	
Below Quebec.....	61,850 00	65,851 61		4,001 61
New Brunswick.....	35,600 00	33,673 15	1,926 85	
Nova Scotia.....	102,900 00	71,086 80	31,813 20	
Prince Edward Island.....	14,140 00	11,459 35	2,680 65	
British Columbia.....	12,385 00	9,340 79	3,044 21	
Wharf and Fog-Alarm at Head Harbor, New Brunswick—Supplementary Vote.....	5,000 00	5,259 31		259 51
Total Grant.....	280,505 00			
Total Expenditure.....		237,992 88	46,773 04 4,260 92	4,260 92
Balance Unexpended.....			42,512 12	
Construction of Lights, &c.....	40,000 00	24,248 25	15,751 75	
Brought from last year's appropriation by O. C....	16,081 97	15,001 99	1,079 98	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
T. GEO. AUMOND.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**FISHERIES.**

ACCOUNT of sums expended, compared with the sums granted, for above Service, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Fisheries, Ontario .....	12,000 00	12,003 37		3 37
do Quebec .....	12,000 00	12,591 78		591 78
do Nova Scotia .....	15,000 00	14,180 55	819 45	
do New Brunswick .....	10,500 00	11,975 48		1,475 48
To cover legal expenses in case of				
Mc'ree vs. Mowat, Supplementary				
Vote.....	315 52	315 52		
do Prince Edward Island.....	3,000 00	2,686 49	313 51	
do Manitoba.....	200 00	19 75	180 25	
do British Columbia.....	1,000 00	1,399 92		399 92
Total Grant.....	54,015 52		1,313 21	2,470 55
Total Expenditure.....		55,172 86		1,313 21
Amount over-expended .....				1,157 34
Fish-breeding, &c.—				
Fish-breeding, Fish-ways and Oyster-beds.. a	16,000 00	29,109 61		109 61
Building new establishments in P. E. Island,				
Cape Breton, Quebec and New Brunswick a	10,000 00			
For maintenance of same..... a	3,000 00			
Total Grant.....	29,000 00			
Total Expenditure.....		29,109 61		
Over-expended .....				109 61
Protection of the Fisheries in the Gulf and Lower				
St. Lawrence, Supplementary Vote.....	3,000 00	1,880 08	1,119 92	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
Auditor-General.

Examined,  
T. GEO. AUMOND.

a. Supplementary Estimates.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

SCIENTIFIC INSTITUTIONS.

ACCOUNT of sums expended, compared with the sums granted, for above Service, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Observatories—				
Quebec .....	2,400 00	2,227 72	172 28	
Toronto .....	4,800 00	4,800 00		
Kingston .....	500 00	500 00		
Montreal .....	500 00	500 00		
New Brunswick .....	1,200 00	1,026 79	173 21	
Meteorological—				
Superintendent .....	1,000 00	585 16	414 84	
Deputy Superintendent. ....	1,500 00	875 00	625 00	
Corresponding Clerk .....	1,200 00	600 00	600 00	
Telegraph Operator.....				
Occasional Telegraph Operator.....				
Two Junior Assistants .....				
Messenger.....	3,200 00	3,769 85		569 85
Superintendent, construction of apparatus.				
Computations.....				
Keeper of Stores .....				
Inspector of Stations.....	800 00	800 60		
Chief Stations.....	4,640 00	4,900 00		260 00
Telegraph Stations.....	5,356 00	4,016 00	1,340 00	
Drum Stations.....	2,020 00	1,731 50	288 50	
Masts and drums, and repairs to same.....	800 00	568 34	231 66	
Purchase of instruments.....	1,600 00	1,426 43	173 57	
Stationery and printing.....	800 00	1,613 04		813 04
Telegraphing .....	11,700 00	11,924 06		224 06
Travelling expenses of Superintendent.....	500 00	151 49	348 51	
Freight charges, postages, fuel and light.....	550 00	313 22	236 78	
Materials .....	150 00	1,540 51		
Labor of artizans.....	150 00			1,240 51
Contingent expenses .....	194 00	1,583 40		1,391 40
Reserve Telegraph Stations .....	840 00	600 00	240 00	
Total.....	37,000 00	37,000 00	4,498 86	4,498 86

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
T. GEO. AUMOND.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**MARINE HOSPITALS AND SICK AND DISTRESSED SEAMEN.**

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
<i>Marine Hospitals.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Marine and Emigrant Hospital, Quebec.....	20,000 00	19,991 22	8 78	.....
Montreal General Hospital and other Ports in Quebec.....	4,000 00	2,506 46	1,493 54	.....
St. Catharines Hospital, Ontario.....	500 00	500 00	.....	.....
Kingston Hospital, Ontario.....	500 00	500 00	.....	.....
Halifax General Hospital..... \$3,500 00				
Other Ports in Nova Scotia..... 11,250 00				
	14,750 00	9,867 66	4,882 34	.....
Hospital, St. John..... \$1,000 00				
Other Ports in New Brunswick..... 7,750 00				
	11,750 00	9,950 99	1,799 01	.....
Ports in British Columbia.....	4,000 00	3,006 79	993 21	.....
Ports in Prince Edward Island.....	3,000 00	2,473 65	526 35	.....
To purchase land and building at Alberton, P.E.I., to be used as a Marine Hospital, Supplementary Vote.....	1,200 00	1,200 00	.....	.....
<i>Shipwrecked and Distressed Seamen.</i>				
Province of Quebec.....	1,500 00	59 04	1,440 96	.....
Nova Scotia.....	4,000 00	1,373 77	2,626 23	.....
New Brunswick.....	1,000 00	299 46	700 54	.....
British Columbia.....	500 00	.....	500 00	.....
Prince Edward Island.....	500 00	19 51	480 49	.....
Total.....	7,500 00	1,751 78	6,748 22	.....
To reimburse London Board of Trade on account of Shipwrecked and Distressed Seamen....	3,000 00	3,282 68	.....	282 68

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
T. GEO. AUMOND.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**STEAMBOAT INSPECTION.**

ACCOUNT of sums expended, compared with the sums granted, for above Service, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Steamboat Inspection—				
Chairman .....	1,800 00	1,800 00		
Deputy Chairman.....	1,400 00	1,400 00		
Inspector, Toronto District .....	1,200 00	1,200 00		
do Montreal do .....	1,200 00	1,200 00		
do Three Rivers District.....	1,000 00	1,000 00		
do Quebec do .....	1,000 00	1,000 00		
do East Ontario do .....	1,000 00	1,000 00		
do Brit. Columbia do .....	750 00	746 25	3 75	
do Manitoba do .....	100 00	75 00	25 00	
Travelling expenses of Chairman, and expenses in connection with Steamboat Inspection .....	900 00	570 20	329 80	
Clerk to Chairman.....	300 00	.....	300 00	
Travelling and incidental expenses of Inspector of New Brunswick and Nova Scotia .....	825 00	591 22	233 78	
Travelling expenses of Inspector of Toronto District, and contingencies of office.....	430 00	175 40	254 60	
Travelling expenses of Inspector of Three Rivers .....	125 00	61 46	60 54	
Travelling expenses of Insp'r of Quebec.....	150 00	34 96	115 04	
do do East Ontario.....	260 00	156 96	103 04	
do do Montreal.....	200 00	144 75	55 25	
do do Manitoba .....	100 00	77 17	22 83	
Rent of office, Montreal.....	250 00	250 00		
For purchase of instruments and steam gauges	200 00	.....	200 00	
To provide travelling expenses, office, &c., of Inspector, British Columbia.....	500 00	184 02	315 98	
Engraving and printing engineers' certificates and printing steamboat inspection in French	300 00	116 75	183 25	
Miscellaneous.....	.....	67 20	.....	67 20
Total Grant .....	13,990 00	.....	2,202 86	67 20
Total Expenditure .....	.....	11,854 34	.....	.....
Balance unexpended .....	.....	.....	2,135 66	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
T. GEO. AUMOND,



FEBRUARY 25th, 1880.

SIR,—I have the honor to request that you will be good enough to furnish me with a list of the several Lighthouse keepers, showing their names, salaries, and the amount upon which they are to pay superannuation tax, &c. I enclose you a Form.

I remain, Sir,  
Your most obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

W. SMITH, Esq.,  
Deputy Minister Marine and Fisheries.

## FORM.

LIST shewing the names of Lighthouse keepers' salaries, the amount upon which they pay Superannuation Tax, and the date of the Order in Council authorizing the same.

Lighthouse Keepers.	Salary.	Amount upon which Supera'n. Tax is paid.	Date of Order in Council.

Lists required for above Montreal, between Quebec and Montreal, below Quebec New Brunswick, Nova Scotia, P. E. Island and British Columbia.

FEBRUARY 26th, 1880.

SIR,—Please send me an abstract of contracts made by or on behalf of your Department, since the last of which particulars have been forwarded to me.

It is impossible to audit your accounts satisfactorily without the information now sought.

I remain, Sir,  
Your most obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

W. SMITH, Esq.,  
Deputy Minister Marine and Fisheries.

FEBRUARY 28th, 1880.

SIR,—In the statements which you send to this office for the purpose of assisting in making out the appropriation accounts, all the expenditure on "maintenance and repairs of lights" is included under the head "General Accounts," excepting buoys and beacons and signal guns.

Please assign each charge to its proper sub-head, according to the Estimates. I am obliged to prepare my Appropriation Accounts according to the Estimates.

I remain, Sir,  
Your most obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

W. SMITH, Esq.,  
Deputy Minister Marine and Fisheries.

MARCH 6th, 1880.

SIR,—I have the honor to enclose a statement showing the items in the appropriation account for the quarter ending the 30th September, 1879, which do not appear to be supported by the general accounts and vouchers. You will observe by the statement that no supports have been sent in for the expenditure incurred on account of "Quebec Marine Hospital" and "Fisheries and P. E. Island." I should like to have the monthly statements of cheques, as well as the cheques themselves, that have been sent in from your agencies.

In the case of refunds on account of expenditure, advice showing to what particular account each refers would enable the examiner to make the necessary adjustment, and be of general service to the office.

I remark that receipts for superannuation tax are seldom sent in, although the amounts are charged in the accounts. They should accompany the other vouchers and bear endorsements showing to what particular service they apply. As it is presumed that the accounts of your agencies sent me for examination are identical with those sent by the local auditor for repayment to the Bank, it would be advisable that any change made by your Department from the manner in which the expenditure had been charged by your agent, should be made known to me, that I may have an opportunity of considering the grant on which the charges have been made, and determining at once whether they are to be permanent, so as to prevent the necessity of considering numberless differences at the close of the year. I have referred to this in a previous letter, and recall to it only because the point may have been overlooked.

As I have to make out my appropriation accounts in accordance with the Estimates, particular attention should be given that the expenditure is placed under the sub-head to which it properly belongs. My principal difficulty, so far as the sub-divisions of your accounts are concerned, is with the sub-head of "maintenance, lighthouse and coast service."

I remain, Sir,

Your most obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

W. SMITH, Esq.,

Deputy Minister Marine and Fisheries.

JUNE 15th, 1881.

SIR,—In examining your appropriation account for April, I find that the expenditure for maintenance of lights, Nova Scotia, does not agree with the account sent by your Nova Scotia agent. Appropriation account gives \$4,052.50, and agent's account \$3,194.03; please explain the difference. I should also draw your attention to the superannuation tax on lighthouse keepers salaries in P. E. Island, which has been charged to maintenance instead of to salaries.

In New Brunswick, the superannuation tax on J. H. and J. G. Harding's salaries is charged to salaries when it should go to maintenance. I refer to this now, although no charge on that account appears in the April accounts.

In the expenditure for "Rewards for saving life, &c.," there is a difference between appropriation account (\$55.86) and accounts sent by Department (\$55.89); please explain.

I remain, Sir,

Your most obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

W. SMITH, Esq.,

Deputy Minister Marine and Fisheries.

OCTOBER 26th, 1880.

SIR,—I have the honor to enclose memorandum showing missing vouchers, as well as discrepancies which have occurred in your accounts for fiscal year ending 30th June, 1880.

I find that a sum of \$900 has been paid to Mr. L. A. Blanchet, of Mr. Gregory's office, Quebec, on account of petty disbursements, for which he has given no account. To make a proper audit of your accounts, I require that all details of disbursements, as well as the accounts from the parties who receive the money, be sent to me.

I would refer you to my letter of the 6th March last, asking for the account and vouchers for the expenditure on account of "Fisheries, P. E. I.," which have not as yet reached me. Your attention is also directed to the Order in Council of the 13th January, 1880, when it was advised that lighthouse keepers furnished with dwellings should pay superannuation tax upon \$50, the estimated value of rent of each of such dwellings. I observe that no payments on account of above has yet been made.

I remain, Sir,

Your most obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

W. SMITH, Esq.,

Deputy Minister Marine and Fisheries.

NOVEMBER 2nd, 1880.

SIR,—I have the honor to enclose a statement showing the expenditure as compared with the grant for the several services under the control of your Department, for the year ended the 30th June, 1880.

As I am required to lay before Parliament the expenditure under each sub-head of the several votes, I have endeavored to make the sub-divisions where you have neglected to do so.

When my sub-division does not agree with that made in your books, please state the reasons for your opinion. At the same time state the reason of the over or under expenditure of each vote, and make any other remarks which may appear important.

I should be obliged by your immediate attention to these points, as I require the information for my report, which is now being printed.

I remain, Sir,

Your most obedient servant,

J. L. McDOUGALL.

*Auditor-General.*

W. SMITH, Esq.,

Deputy Minister Marine and Fisheries.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**INSPECTION OF INSURANCE COMPANIES.**

ACCOUNT of sums expended, compared with sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Estimate authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Expenditure under Statute 38 Vic., Cap. 20, Sec. 23.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salary of Superintendent of Insurance, J. B. Cherriman .....	4,000 00	4,000 00		
	Grant.	Expendi- ture.		
To meet expenses in connection with the inspection of Insurance Companies.....	6,000 00			
C. E. Anderson, salary .....		2,200 00		
A. K. Blackadar do .....		1,212 50		
W. J. McMinn, extra, \$2.50 per diem .....		686 50		
W. D. O'Brien do 2.00 do .....		60 00		
Elliot C. Anderson, extra, \$2.00 per diem.....		58 00		
Sundry expenditures .....		387 60		
Travelling expenses, J. B. Cherriman, .....		432 63		
do C. E. Anderson.....		30 00		
Books .....		111 75		
Subscriptions to newspapers.....		91 14		
Burland & Co., lithographing.....		54 35		
Stamps.....		6 60		
Queen's Printer, printing, binding, &c. ....		112 94		
Stationery from Stationery Office.....		107 72		
	6,000 00	5,551 73		
Expenditure less than estimated.....			448 27	
Authorized by Statute.....	4,000 00	4,000 00		
Voted.....	6,000 00	5,551 73		
	10,000 00	9,551 73		
Total expenditure less than estimated.....			448 27	
Received during the year from Insurance Companies..... \$8,005 91				

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.



## REMARKS.

OFFICE OF THE SUPERINTENDENT OF INSURANCE,  
OTTAWA, 30th November, 1880.

SIR,—I have the honor to return herewith the statement of receipts and expenditures.

In explanation of the item \$8,005.91 received from Insurance Companies, I beg to remark that the expenditure of this office is made up, for the purpose of the assessment, as at 31st March in each year (that being the date at which the insurance licenses expire), and the companies are assessed by me proportionately for such portion of the expenses as the Minister of Finance may direct, but the payment falls into the next financial year. Thus the expenditure of this office for the year ending 31st March, 1879, was \$8,293, from which a special amount due by one of the companies was deducted, leaving \$8,155.39, the whole of which was directed by the Minister to be assessed upon the companies. Of this there was paid up to 30th June, 1880, \$7,982.60, leaving \$172.79 then due. In addition to these payments, an account of \$6.24, due from the previous year, and an amount of \$17.07 for special valuation of policies, were also paid, making up the total amount received at that date \$8,005.91, as above stated.

I am, Sir,  
Your obedient servant,

J. B. CHERRIMAN,  
*Superintendent of Insurance.*

J. L. McDOUGALL,  
Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

SUBSIDIES TO PROVINCES.

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Provinces.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario ....	<i>a</i>	1,196,872 80	1,196,872 80		
Quebec .....	<i>b</i>	959,252 80	959,252 80		
Nova Scotia .....	<i>c</i>	383,053 74	378,630 13	4,423 61	
New Brunswick .....	<i>d</i>	428,752 60	428,009 64	742 96	
Manitoba.....	<i>e</i>	90,000 00	105,653 04		15,653 04
British Columbia .....	<i>f</i>	208,093 56	208,086 23	7 33	
Prince Edward Island .....	<i>g</i>	155,660 40	154,341 67	1,218 73	
Totals .....		3,421,585 90	3,430,846 31	6,392 63	15,653 04
Over-expended.....					9,260 41

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. PATTERSON.

OTTAWA, 13th Dec., 1880.

SIR,—In reply to your letter of the 6th instant I have the honor to state that in the subsidies expenditure the lesser amounts paid to the Provinces of Nova Scotia, New Brunswick, British Columbia and Prince Edward Island than estimated for arise from portions of the debt accounts of those Provinces having been paid since the Estimates were laid before Parliament; the increase to Manitoba is in accordance with Act 42 Vic., c. 2.

Your obedient servant,

J. M. COURTNEY,  
*D. M. F.*

The Auditor General.

## REMARKS.

*a.* In addition to the subsidy, interest is also paid (semi-annually) to the Province of Ontario on the balances at the credit of the following Trust Funds:—

Upper Canada Building Fund.....	\$1,472,391 41	\$73,619 57
do Grammar School Fund .....	312,769 04	15,638 45
And its proportion, according to the census of 1871, on the balance at the credit of the Common School Fund.....	1,645,644 47	47,438 62
		<u>\$136,696 64</u>

*b.* The Province of Quebec also receives (semi-annually) 5 per cent. interest on the balance at the credit of the

Lower Canada Superior Education Fund...	\$412,314 25	\$20,615 71
And its proportion, according to the census of 1871, on the balances at the credit of the Common School Fund.....	1,645,644 47	34,843 60
		<u>\$55,459 31</u>

*c.* The decrease is owing to payments on debt account, lessening the balance on which the Province receives 5 per cent. interest. See Part 4, Public Accounts.

*d.* The Debt account of New Brunswick is over-expended. Payments, however, are still made on this account and are chargeable with 5 per cent. interest. See Part 4, Public Accounts.

*e.* Act 42 Vic., cap. 2, increased the subsidy by \$15,653.04, from 1st July, 1879, until the end of the year 1881.

*f.* A charge on debt account of \$1,488.71 was made during the year, and \$7.33 for interest was deducted from the subsidy due the Province, which accounts for the difference.

*g.* As this Province holds no lands from the Crown, an allowance of \$45,000 per annum is added to the subsidy, less 5 per cent. interest on any payment made by the Dominion for the purchase of lands from large proprietors. Sundry payments having been made on lands account during the year on which interest was charged, accounts for the decrease.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**GEOLOGICAL SURVEY.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Geological Survey .....	50,000 00	49,999 16	0 84	
Receipts—				
Amount of Appropriation..... \$50,000 00				
Less—not drawn .....	0 84			
Department Agriculture—Balance for account of Paris Exhibition.....	718 70	49,999 16		
Sandford Fleming—For photos supplied him.....	25 50			
H.E. The Marquis of Lorne—For a marble pedestal.....	125 00			
Smithsonian Institute—Freight charges on books.....	3 95			
	873 15			
	50,872 31			
Expenditure—				
Salaries.....	25,234 00			
Explorations..... \$14,052 62				
Printing..... \$7,923 06				
Less—received from H. Hartney.....	1,409 46			
Translations.....	6,513 60			
Removals to Ottawa.....	751 40			
Stationery.....	665 60			
Contingencies.....	607 12			
	3,672 88			
	26,263 22			
Advances to Explorers on account of disbursements, 1880-81—				
R. Bell.....	\$675 00			
H. Fletcher.....	200 00			
H. G. Vennor.....	300 00			
R. W. Ellis.....	200 00			
A. Webster.....	225 00			
L. W. Ord.....	150 00			
T. C. Weston.....	125 00			
W. Broad.....	75 00			
A. R. C. Selwyn.....	1,323 16			
J. Richardson.....	100 00			
	3,373 16			
	54,870 38			
Less advances carried from accounts of 1878-79...	3,998 07			
	50,872 31			

I certify that this account has been examined under my directions and is correct.

Examined  
H. G. DUNLEVIE.

J. L. McDOUGALL,  
Auditor-General.



## OFFICE OF AUDITOR GENERAL,

OTTAWA, June 14th, 1880.

Sir,—I would draw your attention to vouchers 4 and 7, items of expenditure for the month of April. Messrs. Scott Barlow, and J. F. Whiteaves and wife, travelling expenses to Ottawa and back, from Montreal, in search of houses. These cases appear to me, in the absence of explanation, as an irregular expenditure of public money, and I would call upon you to ask these gentlemen to refund the same.

I have the honor to be, Sir,  
Your obedient servant.

J. L. McDougall,  
Auditor-General.

A. R. C. SELWYN, Esq.,  
Geological Survey, Montreal.

GEOLOGICAL SURVEY OF CANADA,  
MUSEUM AND OFFICE, 76 ST. GABRIEL STREET,  
MONTREAL, 16th June, 1880.

SIR,—I have the honor, in the absence of Mr. Selwyn, to acknowledge the receipt of your letter of the 14th June, and, in accordance with your instructions, beg to enclose official cheques Nos. 1 to 182, drawn by this office on the Bank of Montreal, from 1st July, 1879, to 31st May, 1880. Cheque No. 183, though issued on 31st May, was not presented till June, and will not, therefore, be returned by the bank until the end of the present month.

With reference to the expenditure by Messrs. Barlow, and Whiteaves, for travelling expenses to and from Ottawa, in search of houses, I believe, in doing so, they were authorized by Mr. Selwyn, who, I understand, acted in accordance with instructions from the Right Honorable the Minister of the Interior, as conveyed to him by letter from Lieut.-Col. Dennis, dated 26th January, 1880, an extract from which I enclose with this. I will, however, lay the matter before the Director, on his return from the North West, and shall take care that it receives his immediate attention.

I am, Sir,  
Yours, very truly,  
G. R. GRANT.

J. L. McDougall,  
Auditor General, Ottawa.

## EXTRACT FROM LETTER, No. 104, G. S. C., DEPT. INTERIOR.

OTTAWA, 26th January, 1880.

SIR,—Referring to your letter of the 21st inst., in reference to the removal of the Geological Survey Staff, from Montreal to Ottawa, I have the honor, by the direction of the Right Honorable the Minister of the Interior, to inform you that a special vote will be asked for during the ensuing session of Parliament, to cover the expenses of removal of the household furniture, and effects of the Survey Staff, and also the cost of removing the Museum, including office furniture, laboratory, library, &c., and I have to request, in such view, that you will be good enough to furnish me with an estimate of the same, which will be necessary for those purposes.

The Minister authorizes me to say that it will be desirable that gentlemen of the staff occupying houses should give such notice as may be required on the 1st prox., to determine their several tenancies.

J. S. DENNIS.

Prof. A. R. C. SELWYN, F.R.S.,  
Director Geological Survey, Montreal.

## AUDITOR GENERAL'S OFFICE,

OTTAWA, 30th July, 1880.

SIR,—With reference to the letter of the Secretary of the Geological Survey, enclosed in yours to me, of the 28th instant, I have to say that the cause of the differences between his account and that of this office are as follows:—

1st. He was asked to repay the bank cheques that were drawn on the bank against money deposited to the credit of the Director, at the end of last year, to the extent of \$421.07. The cheque to enable him to deposit \$421.07 (the balance in his hands at the end of last year) to the credit of the Receiver-General, should have been included in the statement to repay the Bank, as it was, but not the cheques whereby the money itself was spent.

2nd. The amount received from the Department of Agriculture should have been deposited to the credit of the Receiver-General and application made to this office for a credit to enable the Director of the Survey to spend the money. I should have been compelled to refuse the credit, because the money was spent in a previous year for the Department of Agriculture, and should not recoup the appropriation of this year.

3rd. There is a small difference of \$18 in a cheque, as noted in the Annual Statement, and in that for October. The cheque is No. 73.

The \$718.70, received from the Department of Agriculture, should now be refunded to the credit of the Receiver-General, from this year's appropriation.

I have the honor to be, Sir,

Your obedient servant,

L. RUSSELL, Esq.,

Acting Deputy Minister of Interior,  
Ottawa.

J. L. McDOUGALL,

*Auditor-General.*

## AUDITOR GENERAL'S OFFICE,

OTTAWA, 2nd September, 1880.

SIR,—In examining the yearly statement of the Geological Survey, I notice that voucher No. 84, March, 1880, shows an increase of ten dollars per month to have been paid to Mr. Wallace Broad, for a period extending from the 1st July, 1879, to 31st January, 1880, amounting to seventy dollars. Will you be good enough to say upon what authority this increase has been paid. Give me some information as to how the appointments on the Geological Survey staff are made, and what power is vested in the Director with regard to the same, and to the fixing and increasing of salaries. I make the enquiry because I find no direct Ministerial authority for the increase referred to above.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL

*Auditor-General.*

J. S. DENNIS, Esq.,

Deputy Minister of Interior.

MONTREAL, September 6th, 1880.

SIR,—In reply to your letter of the 2nd instant, addressed to Mr. G. M. Dawson, I have the honor to inform you that Mr. Broad's appointment on the staff of the Geological Survey only dates from the 1st of July, 1880. Prior to that date his salary was fixed by the Director, in accordance with the usual custom as regards temporary employés.

I have the honor to be, Sir,

Your obedient servant,

G. R. GRANT.

LINDSAY RUSSELL, Esq.,

Acting Deputy Minister of Interior,  
Ottawa.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

INDIANS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
<i>Ontario and Quebec.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Annual grant for Indians of Quebec.....	4,200 00	4,200 00		
Annual grant for purchase of blankets for aged and infirm Indians of Ontario and Quebec.....	1,600 00	1,600 00		
Annual grant for Indian schools in Ontario and Quebec where most required.....	5,000 00	5,000 00		
Annual grant to bring up annuities payable under the Robinson Treaty to the Chippewas of Lakes Huron and Superior, from 96c. to \$4.00 per head .....	14,000 00	14,000 00		
To provide for grant for relief of Indians, Lake St. John .....	1,000 00	1,000 00		
To provide for grant for additional aid to Indian schools, Ontario, where most required.....	1,200 00	1,200 00		
Total Grant.....	27,000 00			
Total Expenditure .....		27,000 00		

NOTE.—These sums were voted as grants to supplement the Indian Fund of Ontario and Quebec, and were transferred to the credit of that Fund.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
H. G. DUNLEVIE.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**INDIANS—Continued.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, shewing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	
Indians of Nova Scotia, Relief, etc.....	4,500 00	4,418 43	81 57	
Indians of New Brunswick, Relief, etc.....	4,500 00	4,491 86	8 14	
Indians of Prince Edward Island, Relief, etc.....	2,000 00	2,000 00	.....	
Indians of British Columbia— <i>a</i>				
Victoria Superintendency.....	13,363 00	10,882 47	2,480 53	
Fraser Superintendency.....	13,425 00	6,738 59	6,686 41	
Survey and Reserve Commission.....	24,140 00	*23,939 72	200 28	
Total Grant ..	50,928 00			
Total Expenditure.....		41,560 78		
Balance Unexpended.....			9,367 22	

\* NOTE.—Of this amount a sum of \$159.63 does not appear in the amount of the Department of Indian Affairs, but remains in the hands of Dr. Powell, Visiting Superintendent, B.C., who has been called upon by the Department to refund it.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
H. G. DUNLEVIE.



## REMARKS.

a.

*British Columbia.*

Estimated.		Expended.
\$ 5,396 00	Purchase of implements, seed grain and garden seeds, and for general improvement of the Indians.....	\$1,113 55
4,115 00	For relief of distress amongst the sick and needy .....	2,429 88
2,500 00	For medical attendance and to provide medicines.....	2,753 16
2,000 00	For educational purposes.....	2,127 00
8,527 00	For salaries and general and miscellaneous expenses.....	8,545 54
4,250 00	For travelling expenses.....	651 93
24,140 00	For the expenses of the Reserve Commission and prosecution of the survey of Indian Reserves.....	23,780 09
	Balance unexpended.....	9,526 85
<u>\$ 50,928 00</u>		<u>\$50,928 00</u>

The estimate for 1879-80 was based on that of 1878-9, and in most of its provisions has approximated very closely to the requirements of the several services.

In some respects, however, the condition of things had changed for the better, and neither for aids to their improvement or for the relief of distress was so large an expenditure necessary for the Indians as had been anticipated, and the amount of the under expenditure in those two items alone is \$5,967.57. In respect of travelling expenses, the expenditure was considerably lessened by the abolition of the office of Superintendent of the Fraser Superintendency, while a less sum than was provided for in the Estimate was found to be required by the Superintendent of the Victoria Superintendency.

The under-expenditure in this item is \$3,598.07, and those two amounts, together with \$359.91 under-expended on account of the Reserve Commission and Surveys, give an aggregate of.....\$ 9,925 55

Which is lessened by an over expenditure on account of:

Medical attendance.....	\$253 16
Schools .....	127 00
Salaries.....	18 54
	<u>398 70</u>

Leaving a net under-expenditure of.....\$ 9,526 85

L. VANKOUGHNET,

*Deputy Supt.-General of Indian Affairs.*

DEPARTMENT OF INDIAN AFFAIRS,  
4th December, 1880.

ROBERT SINCLAIR,  
Accountant.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**INDIANS—Continued.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service	Grant.	Supply.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Manitoba and North-West.</i>						
163. Annuities, Treaties Nos. 1 & 2.....	25,820 00	713 00	26,533 00	26,533 00		
do do No. 3.....	15,025 00		15,025 00	14,975 00	50 00	
do do No. 4.....	38,125 00	899 00	39,024 00	39,024 60		
do do No. 5.....	15,775 00	1,355 00	17,130 00	17,130 00		
do do No. 6.....	50,170 00	27,495 00	77,665 00	*81,229 02		3,564 02
do do No. 7.....	41,625 00		41,625 00	39,123 00	2,502 00	
Commutation of annuities to possible claimants .....	1,000 00		1,000 00	50 00	950 00	
		30,462 00			2,502 00	3,564 02
Total Grant.....			218,002 00			
Total Expenditure.....				218,064 02		3,502 00
Balance Unexpended....						62 02
<i>g. 164. Agricultural implements, cattle, seed, grain, tools, wagons, ammunition, freighting, &amp;c., furnished under Treaties</i>						
Nos. 1 and 2.....	7,680 00		7,680 00	6,113 11	1,566 89	
Treaty No. 3.....	3,200 00		3,200 00	3,091 95	108 05	
do No. 4.....	6,500 00		6,500 00	4,671 19	1,828 81	
do No. 5.....	4,540 00		4,540 00	5,444 11		904 11
do No. 6.....	10,500 00	13,050 00	23,550 00	26,129 36		2,579 36
do No. 7.....	12,000 00		12,000 00	4,827 92	7,172 08	
Total Grant .....			57,470 00		10,675 83	3,483 47
Total Expenditure .....				50,277 64	3,483 47	
Balance Unexpended....					7,192 36	

\* NOTE.—An amount of \$182.02, included in this item, does not appear in the books of the Indian Department, and remains to be adjusted between this office and that Department.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**INDIANS—Continued.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supply.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
<i>Manitoba and North-West—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
165. Provisions for Indians assembled to receive annuities, and also for relief accorded under treaties.....		56,930 00				
Supplementary—						
Further amount required .....	68,000 00					
To provide for the purchase of 1,000 sacks of flour .....	6,500 00					
To provide against the possibility of famine amongst the Indians of the North-West, during the coming Spring .....	9,952 00	84,452 00				
Governor - General's Warrant, Part of No. 15, for \$40,000, issued under Order in Council of 15th June, 1880 .....		16,190 22	157,572 22	157,572 22		
166. Triennial supply of clothing under above Treaties .....		5,520 00				
Governor - General's Warrant, Part of No. 15, for \$40,000, issued under Order in Council 15th June, 1880 .....		122 27	5,642 27	5,642 27		
A. 167. Salaries of school teachers, and cost of school buildings..			11,000 00	2,849 45	8,150 55	
168. Surveys for Indian Reserves. ....		15,000 00				
Governor General's Warrant, part of No. 15, for \$40,000, issued under O.C., 15th June, 1880.....		4,131 28	19,131 28	19,131 28		

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**INDIANS—Continued.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supply.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
j. 169. General Expenses—						
Manitoba Superintendency..	25,035 00					
North-West do ...	14,400 00					
Estimated amount required to provide for erection of houses and farm buildings, for the use of instructors in husbandry, to be sent to the Indians in Manitoba.....	2,500 00					
Estimated amount required to provide for erection of houses and farm buildings, for the use of instructors in husbandry, to be sent to the Indians in North-West. ....	15,000 00	56,935 00				
Supplementary—						
Further amount required in connection with the establishment of Government and Indians farms and surveys.....		47,498 00				
Governor General's Warrant, part of No. 15, for \$40,000, issued under O.C. of 15th June, 1880. ....		19,556 23	123,989 23	137,664 59		13,675 36
k. 170. Sioux, Manitoba and North-West .....			7,000 00	3,973 32	3,026 68	
l. 171. To provide for the payment of instructors in agriculture in the North-West.....		11,250 00				
Supplementary—						
Additional amount required...		10,000 00	21,250 00	19,866 86	1,383 14	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
H. G. DUNLEVIE.



## REMARKS.

The reasons for the most important differences which are apparent in the Indian expenditure in Manitoba and the North-West, under Votes 164, 167, 169, 170 and 171, may be briefly stated as follows:—

(g.) Vote 164. The difficulty of estimating with any degree of exactness how many of the wandering Bands will settle on their reserves during any one year. During 1879-80 it was found that a less number had done so than was supposed might have been the case, and this may be in part accounted for by the fact that the necessity for providing food by the chase, led many of the Bands to great distances from their usual locations to which they have not yet returned.

(h.) Vote 167. The estimate for this vote provided for salaries to school teachers and erection of school buildings, but no school houses were built, and the expenditure incurred was for salaries and a small amount for school books and material.

(j.) Vote 169. The over expenditure on account of this vote may be attributed to the fact that the amount provided in Supplementary Estimates to meet expenses in connection with farms of instruction, &c., \$64,998.00, did not cover the expenditure in connection with that service and the office of Indian Commissioner by nearly \$8,000.00; while \$58,999.00, provided in Estimates and in Supplementary Estimates for expenses other than those of the farms, proved quite inadequate for the requirements of the service, the expenditure on which in round numbers amounted to \$65,000, leaving \$6,000.00 unprovided for, or a total of about \$14,000.00.

(k.) Vote 170. The proportion of this vote of \$7,000 which was intended to be spent for the benefit of the Sioux settled within the limits of Treaty No. 2, was \$4,000.00. The amount actually expended for them, and in the payment of the Agent's salary and travelling expenses was \$3,900.00, while about \$60.00 only out of \$3,000.00 granted, was spent on the Sioux in the neighborhood of Qu'Appelle, and within Treaty No. 6 was only about \$60.00, and the whole of the grant for the North-Western Sioux is therefore untouched. The reason for the small expenditure on account of the Sioux last mentioned is that they live altogether by the chase, and have not expressed any desire to settle on a reserve.

(l.) Vote 171. It was quite impossible to estimate closely the sum which would be required to pay the wages of farmers and farm laborers; the first grant of \$11,350.00 was quite inadequate for the service, and the supplementary grant of \$10,000.00 was rather more than was needed.

L. VANKOUGHNET,  
*Deputy Supt.-General of Indian Affairs.*

DEPARTMENT OF INDIAN AFFAIRS,  
6th December, 1880.

ROBERT SINCLAIR,  
*Accountant.*

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**INDIANS—Concluded.**

**SUMMARY of Expenditure for the Fiscal Year ended 30th June, 1880.**

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Indians—				
Ontario and Quebec.....	27,000 00	27,000 00		
Nova Scotia.....	4,500 00	4,418 43	81 57	
New Brunswick.....	4,500 00	4,491 86	8 14	
Prince Edward Island. ....	2,000 00	2,000 00		
British Columbia.....	50,928 00	41,560 78	9,367 22	
Manitoba and North-West.....	621,057 00	615,041 65	6,015 35	
Total Grant.....	709,985 00			
Total Expenditure.....		694 512 72		
Balance Unexpended.....			15,472 28	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
H. G. DUNLEVIE.

AUDIT OFFICE, 26th April, 1880.

SIR,—With reference to the statement of expenditure made by Dr. Powell, your agent in British Columbia, and the vouchers for the various items, the following methods of dealing with public money expenditure, viz:—

- 1st. Paying several accounts by one cheque,
- 2nd. Paying on orders without a statement in detail,
- 3rd. Using refunds for the payment of accounts, are contrary to the general regulations adopted for the guidance of accountants.

It appears to me that there are no reasons for permitting a course in Dr. Powell's case different from that which generally prevails.

The following instructions should, I think, be sent to Dr. Powell, that,

- 1st. Each account should be paid by a separate cheque payable to the order of the individual to whom the amount is due, unless the amount is small and it is necessary to remit bank bills. The vouchers should bear the same number as the cheque.
- 2nd. No payment should be made except on a letter of credit cheque.
- 3rd. The letter of credit gives a general power to draw money, and the subdivision of charges against the several services should only take place as the cheques are being drawn.

4th. All cash received for any purpose, or from any source, should at once be placed to the credit of the Receiver General, and the deposit should, when it is practicable, be made by the person on account of whom the deposit is made.

5th. The accounts should be rendered monthly, and contain the payments made during the month, and a statement of the amounts deposited during the month to the credit of the Receiver General.

Although the accounts should be rendered to cover monthly periods, a statement for the month of July might be retained until the end of August or beginning of September, for the purpose of completing the return, the vouchers and cheques cashed and with like intervals for the subsequent months' statements. Any vouchers not received when it is necessary to remit the statement for a month, may be sent as they come in with the statements of subsequent months.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

L. VANKOUGHNET, Esq.,  
Deputy Supt. General.  
Dept. of Indian Affairs.

AUDIT OFFICE, 12th November, 1880.

SIR,—I have the honor to enclose herewith Mr. Edgar Dewdney's cheque of September 4th, 1880, order of Donald Ross for the sum of \$179, as per Manitoba statement of expenditure for week ending the 15th ultimo.

As this cheque affords no information by which I might be guided in the absence of the voucher, in charging the amount to the proper vote, I beg that you will inform me, at your earliest convenience, of the number of the vote to which it is chargeable.

I may state that the absence of the particulars of the payments per Mr. Dewdney's cheques is not confined to the above case.

I have before me a memorandum referring to two of Mr. Dewdney's cheques, paid per Manitoba statement of expenditure for week ended 8th July last, on account of 1879-80; one in favor of Rev. G. Flett for \$75, and the other in favor of F. Fischer for \$42. These cheques were charged to vote 169 of 1879-80, subject to verification upon the receipt of the vouchers, as the cheques contained nothing which would enable me to determine the vote against which they should be charged.

I have not yet received the vouchers for these cheques, nor have I received the statement of Mr. Dewdney's cheques outstanding, issued prior to the 30th June last, which I require to enable me to close his letter of credit account for last fiscal year.

The difficulty in placing the expenditure per Indian Agents cheques, Manitoba and N. W. Territories to the proper votes, in the absence of the vouchers in support of same, prompted my letter addressed to you on the 23rd July last. Since that date I regret to say that no change has taken place in Mr. Dewdney's cheques which have been received at this office of date subsequent to my letter as above.

I would request, as a further aid, to closing the accounts of the agents of your Department at an early date after the 30th June of each year, that you will be good enough to instruct them to render monthly statements to this office, as well as to your Department, of the cheques issued by them—such statement to show, in addition to the numbers, dates and amounts of the cheques issued, also the names of the payees and the nature of the liability paid by each cheque. By this means I will be enabled to direct the charges against the votes without waiting for the vouchers, as has been the case, in many instances, during the past fiscal year.

I have the honor to be, Sir,

Your most obedient servant,

J. L. McDougall,

*Auditor-General.*

L. VANKOUGHNET, Esq.,  
Deputy Supt. General.  
Dept. of Indian Affairs.

OTTAWA, 22nd November, 1880.

SIR,—I beg to acknowledge the receipt of your letter of the 12th instant, and of the cheque for the sum of \$179.00 enclosed therein, signed by Mr. Edgar Dewdney, and dated the 4th of September last, payable to the order of Donald Ross.

In reply, I beg to inform you that Mr. Dewdney will be written to for particulars in respect to this cheque; and you will be further informed when his reply is received.

As regards the two other cheques referred to in your letter, in favor of the Rev. G. Flett and F. Fischer, for \$75.00 and \$42.00 respectively, I beg to state that they are chargeable to vote 169 of 1879-80, and the vouchers therefor have been received at this office, and will be forwarded immediately to you with the final statements for the North-West Indian Superintendency to the 30th June, 1880.

With reference to your remarks relative to the difficulty of placing the expenditure per Indian Agents' cheques in Manitoba and the North-West Territories to the proper votes, in the absence of vouchers in support of the same, and which prompted your letter of the 23rd of July last, to this Department, I beg to inform you that instructions, based on that letter, were duly sent to Mr. Commissioner Dewdney on its receipt; and I shall call Mr. Dewdney's attention to the same, as well as communicate the further instructions suggested by you, to Mr. Dewdney and the other Agents in Manitoba and the North-West Territories, relative to their rendering monthly statements to your office, as well as to this Department, of the cheques issued by them.

I have the honor to be, Sir,

Your obedient servant,

L. VANKOUGHNET,  
*Deputy of the Supt. General  
of Indian Affairs.*

J. L. McDougall, Esq.,  
Auditor General, Ottawa.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**NORTH-WEST MOUNTED POLICE.**

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supple- mentary.	Total.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Pay of Force including Staff.	119,000 00	.....	119,000 00	106,143 66	12,856 34	.....
Extra pay to Farmers and Artizans .....	3,500 00	.....	3,500 00	2,572 20	927 80	.....
Rations.....	42,700 00	5,600 00	47,700 00	50,154 18	.....	2,454 18
Forage.....	45,700 00	7,000 00	52,700 00	52,282 07	417 93	.....
Fuel and light .....	5,000 00	4,000 00	9,000 00	11,866 06	.....	2,866 06
Clothing .....	22,000 00	.....	22,000 00	20,771 40	1,228 60	.....
Repairs, renewals and replace- ment of arms and ammu- nition.....	36,000 00	.....	36,000 00	36,540 02	.....	540 02
Medicines, medical comforts...	2,000 00	.....	2,000 00	3,082 81	.....	1,082 81
Books and Stationery.....	1,000 00	700 00	1,700 00	1,640 75	59 25	.....
Transport and freight charges, Guides, Teamsters and Laborers.....	25,000 00	4,800 00	29,800 00	36,474 87	.....	6,674 87
Contingencies.....	3,000 00	3,500 00	6,500 00	6,792 64	.....	292 64
Buildings .....	4,000 00	.....	4,000 00	4,534 46	.....	534 46
Total Grant.....	.....	.....	333,900 00	.....	.....	.....
Total Expenditure.....	.....	.....	.....	332,855 12	15,489 92	14,445 04
Unexpended Balance.	.....	.....	.....	.....	1,044 88	.....

I certify that this account has been examined under my directions and is correct.

J. I. McDOUGALL,  
*Auditor-General.*

Examined,  
H. G. DUNLEVIE.

DEPARTMENT OF INTERIOR,  
NORTH WEST MOUNTED POLICE BRANCH.

OTTAWA, 12th November, 1880.

SIR,—I have the honor to transmit herewith a comparative statement of the N. W. Mounted Police appropriation, with the expenditure on account of the force during the fiscal year 1879-80.

The appropriation is divided into 12 sub-heads, five of which show an under expenditure, and seven, an over expenditure, but the total expenditure is \$1,044.88 less than the total appropriation of Parliament, the following being the figures:—

Appropriation.. .. .	\$333,900 00
Expenditure.....	332,855 12
Unexpended Balance .....	\$ 1,044 88

The only explanation that can be given with reference to the subdivisions which show an excess of expenditure, is that the nature of the services required of the Police is such as prevents the possibility of an accurate subdivision of the total appropriation being made in advance of the fiscal year, so much depends upon the mildness or severity of the season.

The subdivision of fuel, for instance, exceeds the appropriation. This was caused by the extreme severity of last winter. The subdivision of transport, freight charges, guides, teamsters, &c., which also shows an excess of expenditure, depends very largely upon the extent of detachment duty, and visiting Indian encampments, which the Police may be called upon to perform, the expenditure during a wet season being much greater than during a dry season. The under expenditure in the pay of the Force, as shown in the annexed statement, is explained by the withdrawal from public stores, by the members of the Force, on repayment, of various articles which are kept in store for their convenience, the value of such articles having been charged, when purchased, to the various sub-heads of the appropriation, to which they would be chargeable as stores purchased for the use of the Force.

In future these various sub-heads will be credited with the value of the stores drawn by members of the Force on repayment, and the same will be debited to the pay.

I have the honor to be, Sir,

Your obedient servant,

J. S. DENNIS,  
Deputy Minister of Interior.

J. L. McDougall,  
Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

MISCELLANEOUS.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Canada Gazette..... <i>a</i>	4,000 00	3,294 72	705 28	
Miscellaneous Printing.....	10,000 00	10,000 00		
Unforeseen Expenses: Expenditure thereof to be under Order in Council, and a detailed statement to be laid before Parliament during the first 15 days of the next Session.....	50,000 00	22,175 51	27,824 49	
Commutation in lieu of remission of duties on articles imported for the use of the Army and Navy..... <i>b</i>	12,000 00	2,093 34	9,906 66	
For the expenses of Government in the North-West Territories..... <i>c</i>	17,000 00	9,527 07	7,472 93	
For the expenses of Government in the District of Keewatin..... <i>d</i>	5,000 00	1,861 50	3,138 50	
To meet expenditure estimated to be required to put in force the Act respecting the traffic in Intoxicating Liquors..... <i>e</i>	5,000 00	4,228 40	771 60	
Supplementary— To pay Mr. E. Miall a further sum in recognition of his services in connection with the Halifax Fisheries Commission.....	500 00	500 00		
Supplementary— To pay Mr. J. G. Moylan balance of account for removal expenses from Toronto to Ottawa.....	300 00	300 00		
Supplementary— To pay Mr. Justice Armour in full for professional services rendered by him in connection with the Northern and Western Boundary of Ontario..... <i>f</i>	2,000 00		2,000 00	
Supplementary— To recompense Mr. Blair Botsford \$105, Warden, and Mr. J. B. Foster \$66, Deputy Warden of Dorchester Penitentiary; expenses incurred in visiting the Penitentiary at Kingston.....	171 00	171 00		
Supplementary— To cover amount of grant for relief of distress in Ireland.....	100,000 00	100,000 00		

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

*MISCELLANEOUS—Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Supplementary— To repay the Government of Prince Edward Island the cost of maintenance of prisoners whose sentences were two years and upwards.....	16,589 25	16,589 25		
Supplementary— To pay for 400 copies Todd's "Parliamentary Government in the British Colonies" .....	1,600 00	1,600 00		
Supplementary— Amount required to pay for the keep of a criminal lunatic in British Columbia, from 30th September, 1878, to 30th June, 1880..	455 00	455 00		
Supplementary— To provide for the grant in aid of the sufferers by the Hull fire.....	7,000 00	7,000 00		
Supplementary— Amount required to cover cost, freight and packing of Indian curiosities purchased by Superintendent Powell .....	1,235 55	1,235 55		
Supplementary— Sum required to refund to certain Deputy Inspectors of Weights and Measures, whose services have been dispensed with, the amount deducted from their salaries, on account of superannuation..... g	2,877 27	1,937 19	890 08	
Supplementary— To pay Sir Alexander Galt, for services and expenses, June, July, August and September, whilst continuing trade negotiations with Spain, France, &c..... h	6,500 00	.....	6,500 00	
Governor General's Warrant— To pay for 350 copies "Canadian Parliamentary Companion" .....	700 00	700 00		

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN GORMAN.



OTTAWA, 4th December, 1880.

SIR,—In answer to your favor of yesterday's date, *re* that portion of "Miscellaneous" appropriation under control of this Department, I have the honor to state, that up to about the time the estimates under above heading were prepared, it had been the custom to charge against the item "Army and Navy Commutation" not only the commutation proper, *paid in lieu* of refunds of duties, but also all refunds of duties made on articles for use of the Army and Navy, for which purpose the estimate was rather below than in excess of amount required.

Since then, under a stricter interpretation of the term, only amounts paid as *Commutation* allowance have been charged, and the refunds proper taken to account of return duties.

The amount paid during the past fiscal year, \$2,093.34, is probably somewhat less than what may be usually required during a year, the amount varying according to the number of officers serving in Canada who are not members of officers' messes.

I am, Sir,

Yours, &c.,

J. JOHNSON,  
*Commissioner of Customs.*

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 4th December, 1880.

SIR,—In reply to your letter of yesterday, I have the honor to say that the reason why the \$2,000 mentioned in the Supplementary Estimates, and intended "to pay Mr. Justice Armour in full for professional services rendered by him in connection with the northern and western boundary of Ontario" was not expended was because Mr. Armour had made a claim of \$5,000 for his services, and he refused to accept the \$2,000. His claim is still unsettled.

I have the honor to be, Sir,

Your obedient servant,

Z. A. LASH,  
*Deputy Minister of Justice.*

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 7th December, 1880.

SIR,—In reply to your letter of the 3rd instant, I have to state that formal application was made to you to pay the Bank of Montreal the expenditure incurred under the vote of \$6,500 to pay Sir Alex. Galt for services and expenses in connection with trade negotiations, but that for want of further information you rejected the same.

I have now to add that Council have recommended the issue of a special warrant for \$4,058.32, of which details have been sent to you, and that Parliament will, I understand, be asked for a revote of the balance.

Your obedient servant,

J. M. COURTNEY,  
*Deputy Minister of Finance.*

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 7th December, 1880.

SIR,—I have the honor, in reply to your enquiry of the 3rd instant, asking for my observations on the unexpended balances of the appropriations voted by Parliament for the year, ended 30th June, last, for the expenses of Government in the North-West Territories and Keewatin, respectively, to inform you that certain expenses, in each case, which had been estimated for, were not incurred.

I have the honor to be, Sir,  
Your obedient servant,

J. S. DENNIS,  
*Deputy Minister of the Interior.*

J. L. McDougall, Esq.,  
Auditor General.

OTTAWA, 9th December, 1880.

SIR,—In reply to your letter of the 3rd instant, and its enclosure, requesting information respecting the unexpended balances of the grants for the publication of the *Canada Gazette*, and for bringing into force the Act respecting the traffic in intoxicating liquors, for the year ended the 30th June, 1880, I have the honor to inform you that as regards the former of these grants, the Queen's Printer reports as follows:—

1. That the actual cost of the *Canada Gazette* for the financial year ending 30th June, 1880, was \$3,657.30. A part of this cost arose from the fact that the volume of 1878-79 being somewhat smaller than anticipated, we were enabled to carry over a surplus of paper paid for out of the appropriation of that year, amounting in money to \$493.89, while this year we only carried over paper costing \$131.31, the balance, \$362.58, being included above.

2. I do not think an increase of 10 per cent is too much to provide for, and the above would furnish less. In fact, I fear it may fall short. For instance, the *Gazette* last year reached 1,828 pages, as against 1,420 pages in 1878-79; and to shew the increase of the present year, the paper used this year, in November, is about 36 reams, as against 24 reams, 10 quires last year.

With regard to the unexpended balance of the grant for bringing into force the second part of the Canada Temperance Act, 1878, I have to state that this may be accounted for in a great measure from the fact of all proceedings in reference to Petitions under the Act having been stayed, pending the decision of the Supreme Court upon the question which had been raised as to its legality.

That question has now, however, been disposed of, the Court having given a judgment affirming the constitutionality of the Act, and action, which for the reason above stated had been postponed upon several Petitions under the Act, has recently been renewed.

From present indications, I am inclined to think that a large number of Petitions, praying for the adoption of the Act, may be expected between now and the close of the fiscal year, and that the amount (\$5,000) voted for that service for the year ending 30th June next, will be found insufficient. I would therefore suggest that an additional sum of \$2,500 may be asked for to cover the expenses of this service for the present fiscal year.

I may add that the above remarks will, in all probability, apply to the sum to be voted for this service for the year ending 30th June, 1882.

I have the honor to be, Sir,  
Your obedient servant,  
EDOUARD J. LANGEVIN.

*Under Secretary of Sta'e.*

J. L. McDougall, Esq.,  
Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CUSTOMS.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Supply.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario.....			221,195 00	220,135 27	1,059 73	
Quebec.....			192,630 00	191,110 46	1,519 54	
New Brunswick.....			92,575 00	92,383 45	191 55	
Nova Scotia.....			105,795 00	108,833 88		3,038 88
Manitoba.....			12,500 00	12,960 12		460 12
North-West Territories.....			2,500 00	1,845 41	654 59	
British Columbia.....			23,604 00	21,167 92	2,436 08	
Prince Edward Island.....			25,270 00	21,471 71	3,798 29	
Inspection.....			16,000 00	14,645 50	1,354 50	
Miscellaneous.....			15,000 00	12,311 84	2,688 16	
Board of Experts and Outside Detective Service.....	10,000 00	10,000 00	20,000 00	17,026 81	2,973 19	
General.....	6,000 00		6,000 00		6,000 00	
Total Grant.....			733,069 00		22,675 63	3,499 00
Total Expenditure.....				713,892 37	3,499 00	
Unexpended Balance .....					19,176 63	
To pay claims for arrears of salary of officers and ex-officers of the Customs in Prince Edward Island.....	2,233 86		2,233 86	2,233 86		

**OUTSIDE SERVICE.**

	Ports.	Salaries.	Contingencies.
		\$ cts.	\$ cts.
Ontario.			
Amherstburg.....		3,125 00	211 10
Belleville.....		2,700 00	382 54
Brantford.....		2,666 66	471 15
Brighton.....		600 00	155 17
Brockville.....		3,200 00	602 19
Chatham.....		2,750 00	307 53
Clifton.....		9,535 74	2,585 26
Cobourg.....		2,200 00	212 89
Carried forward.....			



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CUSTOMS—Continued.**

**OUTSIDE SERVICE—Continued.**

Ports.	Salaries.	Con- tingencies.
	\$ cts.	\$ cts.
Brought forward.....		
Ontario—Concluded.		
Colborne.....	800 00	7 11
Collingwood.....	900 00	67 02
Cornwall.....	1,362 51	112 90
Cramahe.....	400 00	149 48
Darlington.....	1,750 00	172 60
Dover.....	1,041 66	114 70
Dundas.....	1,000 00	127 75
Dunnville.....	1,400 00	27 76
*Elgin.....	50 00	
Fort Erie.....	4,500 00	313 75
Galt.....	800 00	53 07
Gananoque.....	1,021 60	691 81
Goderich.....	1,700 00	94 39
Guelph.....	2,920 02	393 69
Hamilton.....	18,330 37	4,168 62
Hope.....	2,458 33	201 26
Kincardine.....	400 00	17 45
Kingston.....	11,404 16	1,980 11
Kingsville.....	800 00	35 28
Lindsay.....	1,000 00	92 58
London.....	8,493 00	1,606 40
Morrisburg.....	997 27	210 82
Napanee.....	1,900 00	181 45
Newcastle.....	700 00	21 13
Niagara.....	1,300 00	150 53
Oakville.....	1,600 00	221 35
Oshawa.....	1,350 00	70 93
Ottawa.....	8,450 00	1,861 03
Owen Sound.....	1,000 00	40 00
Paris.....	1,000 00	25 66
Penetanguishene.....	700 00	3 55
Peterboro'.....	800 00	151 73
Pictou.....	1,500 00	139 33
Prescott.....	5,193 75	674 90
Prince Arthur's Landing.....	1,650 00	47 35
Rowan.....	500 00	52 50
Saint Catharines.....	3,400 00	283 82
Saint Thomas.....	2,525 00	451 57
Sarnia.....	4,463 92	413 53
Saugeen.....	390 00	57 96
Sault Ste. Marie.....	2,829 16	746 27
Stratford.....	2,600 00	163 17
Toronto.....	40,374 93	9,317 31
Trenton.....	500 00	133 75
Wallaceburg.....	1,555 36	133 27
Whitby.....	1,700 00	68 77
Windsor.....	8,848 82	571 69
Woodstock.....	1,500 00	39 03
Total.....	188,547 26	31,588 01

\* Ceased to be an independent Port on 1st October, 1879, and became a sub-Port of Prescott.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CUSTOMS—Continued.**

**OUTSIDE SERVICE—Continued.**

Ports.	Salaries.	Con- tingencies.
<i>Quebec.</i>	\$ cts.	\$ cts.
Clarenceville.....	600 00	80 00
Coaticook.....	4,700 00	576 23
Dundee.....	1,339 60	150 49
Frelighsburg.....	850 00	83 19
Gaspé.....	1,800 00	186 89
Hemmingford.....	1,100 00	80 00
Lacolle.....	450 00	315 00
Magdalen Islands.....	1,400 00	93 66
Montreal.....	68,550 83	36,607 82
New Carlisle.....	3,100 00	122 49
Percé.....	1,050 00	90 65
Potton.....	1,400 00	45 99
Quebec.....	33,865 00	14,024 74
Rimouski.....	587 50	34 42
Russeltown.....	1,100 00	117 15
Saint Armand.....	1,600 00	95 01
Saint Hyacinthe.....	300 00	14 33
Saint John's.....	3,800 00	378 02
Sherbrooke.....	2,900 00	184 27
Sorel.....	500 00	68 80
Stanstead.....	3,474 96	190 10
Sutton.....	1,300 00	58 64
Three Rivers.....	1,000 00	139 68
Bradore Bay.....	600 00	
<b>Total.....</b>	<b>137,367 89</b>	<b>53,742 57</b>
<i>New Brunswick.</i>		
Bathurst.....	2,100 00	133 00
*Bay Verte.....	66 66	0 75
Campo Bello.....	1,100 00	113 50
Caraquette.....	800 00	118 20
Chatham.....	4,000 00	145 18
Dalhousie.....	2,360 00	85 86
Dorchester.....	1,100 00	62 18
Fredericton.....	3,500 00	642 41
Grand Falls.....	1,616 66	36 32
Hillsboro'.....	1,900 00	8 48
McAdam's Junction.....	1,600 00	74 12
Moncton.....	1,600 00	34 84
Newcastle.....	3,200 00	24 94
Richibucto.....	3,135 00	111 69
Sackville.....	1,166 60	64 79
Shediac.....	1,104 49	83 14
Shippegan.....	660 00	25 30
St. Andrews.....	3,075 00	230 55
St. George.....	916 66	115 09
St. John.....	40,930 76	5,633 05
St. Stephen.....	4,950 00	369 81
†West Isles.....	408 33	
Woodstock.....	2,700 00	279 59
<b>Total.....</b>	<b>83,990 66</b>	<b>8,392 79</b>

\*Ceased to be an independent port on 1st September, 1879, and became a sub-port of Sackville.

†Ceased to be an independent port on 1st February, 1880, and became a sub-port of St. Andrews.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880.—Continued.*

*CUSTOMS—Continued.*

*OUTSIDE SERVICE—Continued.*

Ports.	Salaries.	Con- tingencies.
<i>Nova Scotia.</i>	\$ cts.	\$ cts.
Amherst.....	3,160 00	24 25
Annapolis.....	1,310 00	49 49
Antigonish.....	1,466 66	88 71
Arichat.....	2,170 00	32 69
Baddeck.....	2,100 00	159 98
Barrington.....	792 50	99 02
Bridgeton.....	920 00	
Cornwallis.....	1,970 00	68 03
Digby.....	1,913 33	254 20
Guysboro'.....	1,776 25	338 90
Halifax.....	50,346 00	8,299 28
Liverpool.....	1,500 00	79 48
Lockport.....	600 00	
Londonderry.....	660 00	2 93
Lunenburg.....	2,305 00	122 19
Margaretsville.....	800 00	13 60
North Sydney.....	2,600 00	327 13
Parrsboro'.....	998 06	75 27
Pictou.....	5,933 61	212 85
Port Hawkesbury.....	700 00	
Port Hood.....	710 00	5 60
Port Medway.....	500 00	3 94
Shelburne.....	550 00	9 76
Sydney.....	2,876 66	
Truro.....	1,020 00	85 57
Weymouth.....	1,500 00	54 72
Windsor.....	2,510 00	9 73
Yarmouth.....	4,460 00	334 40
Total.....	98,058 07	10,775 81
<i>Manitoba.</i>		
Winnipeg.....	8,250 00	4,710 12
<i>North-West Territories.</i>		
Fort McLeod, account of Commission.....		957 42
Fort Walsh do.....		887 99
Total.....		1,845 41
<i>British Columbia.</i>		
Victoria.....	17,078 00	2,578 67
New Westminster.....	1,426 00	85 25
Total.....	18,504 00	2,663 92

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**CUSTOMS—Concluded.**

**OUTSIDE SERVICE—Concluded.**

Ports.	Salaries.	Con- tingencies.
<i>Prince Edward Island.</i>		
	\$ cts.	\$ cts.
Charlottetown.....	14,536 92	2,121 25
Summerside.....	4,325 52	488 02
Total.....	18,862 44	2,609 27
Inspection of Ports.....	9,200 00	5,445 50
Board of Experts and Outside Detective Service.....		17,026 81
Miscellaneous Contingencies of Head Office, etc.....		12,311 84

I certify that these accounts has been examined under my directions and are correct.

Examined,  
T. GEO. AUMOND,

J. L. McDOUGALL,  
*Auditor-General.*

AUDIT OFFICE, OTTAWA, 11th March, 1880.

SIR,—I beg to draw your attention to the following item of Custom expenditure for July and August, 1879:—

Voucher No. 50, covering a refund of duty on corn entered at Stanstead, April 5th, which was in Canada March 11, 1879. According to previous rulings of your Department, the refund can only be made when entry was tendered before March 15th.

No. 130 contains a supernumerary pay sheet of the port of St. John. With reference to the last four names on the list, which also appear on the roll of permanent officers of the post, the 3rd section of the Audit Act would seem to preclude their receiving any allowance in addition to their regular salaries. If the other persons on the pay sheet are not "serving in the established capacity," the reduction for superannuation should not have been made from their wages (38 Vic., Cap. 4, Secs. 1 and 3).

No. 131 contains receipts of R. Baker and E. Inglis, of Halifax, for increase of salary. These payments also seem to be unauthorized by section 3 of the Audit Act.

No. 132 covers an expenditure of \$35 by the Department, for a writing desk and book case. These should have been ordered from the Department of Public Works (31 Vic., Cap. 35, Sec. 2).

March 31st, 1880.

No. 226 contains a supernumerary pay list of the port of Toronto. The amount paid to Messrs. Fleming, Douglas, Baxter, and Munro, above those authorized by Order in Council, are forbidden by Sec. 3 of the Audit Act.



No. 267, expenses of W. H. Frazer, including \$15 for four days total charges. An Order in Council of May 6, 1876, limits travelling allowances outside of actual moving expenses, to \$3.50 a day.

No. 269 includes two payments of \$57.16, wages for July and August, of F. J. Morrison, an acting tide waiter at the port of Victoria. Was this officer engaged at the rate of \$57.16 a month, or at \$700 a year?

I have the honor to be, Sir,  
Your obedient servant.

J. L. McDOUGALL,  
Auditor-General.

J. JOHNSON, Esq.,  
Commissioner of Customs.

11th November, 1880.

SIR,—In handing you the accompanying statement of Customs expenditure (outside service) for the fiscal year ended the 30th June last, as compared with the appropriations to meet the same, I have, in compliance with the requirements of the Audit Act, to state, in explanation of the excess of expenditure over the original appropriation in the Provinces of Nova Scotia and Manitoba, that in the latter Province it is due entirely to the necessity of providing for the increased traffic, caused by the completion of all rail communication requiring attendance during the winter, that heretofore was only required during open navigation, and which, at the time the estimates were made up, being an unknown quantity, was not then fully provided for.

In Nova Scotia the excess has arisen principally in consequence of the necessity of providing additional officers at points requiring increased assistance, and most open to illicit traffic—say in Cape Breton and Yarmouth, and on account of increased business at the out port of New Glasgow; in payment of arrears of salary at Port Hawkesbury, and an increase in the outside staff required during the winter at Halifax, by reason of the transit at that season, *via* that port.

This excess of expenditure was foreseen and provided for in the supplementary appropriation of \$6,000, but as the original appropriation, taken *en bloc*, was found to be more than sufficient, the supplementary vote was not divided and taken to account of the sub-heads, but allowed to lapse with the other unexpended balances.

It would be difficult to particularize with respect to the other unexpended balances, being made up, as they are, of a multitude of small items, which aggregated amount to a comparatively respectable sum—saved by a judicious oversight of controllable expenditure at the various ports.

I have the honor to be, Sir,  
Yours, &c., &c.,

J. JOHNSON,  
Commissioner.

J. L. McDOUGALL, Esq.,  
Auditor-General.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

COLLECTION OF REVENUES.

EXCISE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries of Officers and Inspectors of Excise ..... <i>a</i>	\$175,240 00			
	3,000 00			
Travelling expenses, rent, fuel, stationery, &c. .... <i>b</i>	35,000 00			
Supplementary Vote, 1879-80.....	2,500 00			
	37,500 00	59,845 48		22,345 48
To pay Collectors of Customs allowance on duties collected by them.....	2,000 00	2,282 60		282 60
Preventive Service..... <i>c</i>	\$5,500 00			
	1,000 00			
	6,500 00	5,261 82	1,238 18	
	224,240 00	219,284 91	27,583 17	22,628 08

CULLING TIMBER.

Salaries ..... <i>d</i>	15,700 00	13,244 03	2,455 97
Contingencies .....	4,300 00	3,827 00	473 00
Cullers' Fees.....	47,500 00	22,260 32	25,239 68
	67,500 00	£9,331 35	28,168 65

I certify that these accounts have been examined under my directions and are correct.

Examined,  
F. HAYTER.

J. L. McDOUGALL,  
*Auditor-General.*

*a.* The expenditure on Excise salaries differs from \$172,188.01, the figures in the Inland Revenue Report, by \$20,293, the wages of probationary Excisemen, &c., during the year.

*b.* Greater than amount in the Inland Revenue Report by \$20,293, wages of probationary officers, and \$1,917.19, the Department's share of maintenance of local offices, Toronto, Halifax and Charlottetown.

*c.* A refund of \$400, to be included by the Inland Revenue Department in the accounts of 1880-1, is here credited to 1879-80.—For further remarks on Excise, see correspondence with Inland Revenue Department, page 187.

*d.* The amount of expenditure in the Report of the Inland Revenue Department is \$14,304 88; the difference, \$1,060.85, being the wages of officers not appointed by Order in Council.

*Appropriation Accounts for Fiscal Year ended 30th. June, 1880—Continued.*

**COLLECTION OF REVENUES—Continued.**

**WEIGHTS AND MEASURES AND GAS.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries of Deputy Inspectors of Weights and Measures..... <i>a</i>	40,800 00	31,508 84	9,291 16	
Salaries of Gas Inspectors..... <i>a</i>	8,000 00	7,799 87	200 13	
Rent, fuel, travelling expenses, postage, stationery, &c, &c..... \$23,500 00				
To liquidate liabilities incurred under the Weights and Measures Act of 1873—Supplementary Estimate.... 3,500 00	27,000 00	21,253 05	5,741 95	

**INSPECTION OF STAPLES.**

For the purchase and distribution of standards of Flour, &c., and other expenditure under the Act.	3,000 00	966 94	2,023 06	
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**ADULTERATION OF FOOD.**

To meet expenses under the Act.....	10,000 00	8,887 37	1,112 63	
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**SALARIES AND CONTINGENCIES OF CANAL OFFICERS.**

Salaries of Canal Officers..... <i>b</i>	25,820 00	23,548 30	2,271 70	.....
Contingencies.....	6,200 00	7,767 51	.....	1,567 51
	32,020 00	31,315 81	2,271 70	1,567 51

I certify that these accounts have been examined under my directions and are correct.

Examined,  
F. HAYTER.

J. L. McDOUGALL,  
*Auditor-General.*

*a.* The expenditures given by the Department are \$32,114.50 and \$8,138.62 respectively. \$605.66 and \$338.35 are the wages of officers appointed by the Inland Revenue Department.

*b.* This expenditure, with \$3,237.34, the amount paid to temporary clerks, &c., during the year, makes up \$26,785.64, the figure in the Inland Revenue Report.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**COLLECTION OF REVENUES—Continued.**

**COLLECTION OF SLIDE AND BOOM DUES.**

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries..... a	17,845 00	14,296 98	3,548 02	
Contingencies ...	2,700 00	4,285 30	.....	1,585 30
	20,545 00	18,582 28	1,962 72	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
F. HAYTER.

a. \$17,115.27, the amount of expenditure on Slide Salaries in the Report of the Inland Revenue Department, is made up as follows:—

Cash paid and corresponding superannuation deductions.....	\$14,296 98
Wages of Probationary Officers, charged in the Appropriation Accounts to Contingencies.....	2,818 10
Superannuation deduction for first part of year on \$80, salary of a timber counter, who ultimately received the full amount in cash.....	0 19
	<u>\$17,115 27</u>

INLAND REVENUE DEPARTMENT,  
OTTAWA, 7th December, 1880.

SIR,—I have the honor to acknowledge receipt of your letter of the 3rd instant, enclosing a statement of expenditure by this Department, of a grant to enable the Department to refund to certain Deputy Inspectors of Weights and Measures the amount deducted from their salaries on account of superannuation, and in reply beg to inform you that the under expenditure of eight hundred and ninety dollars and eight cents (\$890.08) was the result of withholding the proposed refund from certain Deputy Inspectors who had failed in the performance of their duties, or who had not satisfactorily accounted for public moneys which came into their hands.

I have the honor to be, Sir,  
Your obedient servant,

A. BRUNEL,  
*Commissioner.*

J. L. McDougall, Esq.,  
Auditor-General, Ottawa.

INLAND REVENUE DEPARTMENT,  
OTTAWA, 7th December, 1880.

SIR,—1st. In reply to your letter of the 17th November ult., covering a statement of certain expenditures compared with the sums granted on account of Inland Revenue for the year ended 30th June, 1880, I beg to inform you that the apparent over-expenditure for excise contingencies arose in consequence of your refusal to allow the salaries of officers appointed on probation, and which, under former arrangements, were charged to contingencies, to be transferred to the salaries account.

2nd. This was the custom in previous years, and, if the transfer is now made, the apparent over-expenditure will disappear, as will also the apparent under-expenditure on account of salaries.

3rd. The same remark is applicable to the expenditure for Canal salaries and contingencies, and also to Slides and Booms.

I have the honor to be, Sir,  
Your obedient servant,

A. BRUNEL,  
*Commissioner.*

J. L. McDougall, Esq.,  
Auditor-General, Ottawa.

AUDIT OFFICE,  
OTTAWA, 12th March, 1880.

SIR,—I have the honor to report the completion of my examination of the vouchers for Inland Revenue expenditure for July and August, 1879. I beg leave to draw your attention to the following items of expenditure:—

Voucher No. 9,244.—Cullers' contingencies, Quebec, containing two accounts for advertising. An Order in Council dated December 17, 1875, instructing, amongst other things, the certification of all advertising accounts by the Queen's Printer, does not seem to have been complied with.

No. 9,270.—Containing charges in connection with the removal of an excise officer and family, eleven in number, from Chippawa to St. Catharines. Has your Department any regulation in force fixing a limit to such charges?

I observe that although the classification of the details of the vote for salaries of officers and Inspectors of Excise, in the Estimates of 1879-80, proceeds by amounts,



your Department adheres, in the monthly appropriation accounts, to the former system of classification by Divisions. The task of ascertaining whether the intention of Parliament has been fulfilled becomes much more complicated when the classification of details furnished by Departments are different from those given in the Estimates.

I have, &c.,

J. L. McDOUGALL,  
*Auditor-General.*

A. BRUNEL, Esq.,  
Commissioner of Inland Revenue.

INLAND REVENUE DEPARTMENT,  
OTTAWA, 15th March, 1880.

SIR,—I have the honor to acknowledge the receipt of your letter of the 12th instant, asking for explanations as to certain payments made by this Department. In reply I beg to inform you:—

1. With reference to the Cullers' contingencies at Quebec, that the advertisements in question relate to the Board of Examiners of applicants for cullers licenses, of which the Supervisor of Cullers is *ex-officio* Chairman, and that the advertisements are inserted by him, and relate to the meetings of that Board. This practice and the practice of paying for them on his certificate has prevailed from the first, and, by inference, appears to be justified by the clauses of the Cullers' Act, which constitute the Board of Examiners.

2. With reference to the payment of the expenses of removing an Excise officer and family from Chippawa to St. Catherines, I beg to inform you that the account is in accordance with the regulations of this Department on that subject, of which I herewith enclose a copy. I have to add that disbursements of this nature are necessarily made at the discretion of the Department, and should, I think, pass the audit without question, unless the Auditor proposes to control the details of the Service.

3. With reference to the last paragraph of your letter, respecting the classification of the details of salaries in our outside service, I have to observe that the classification by divisions and districts was a necessary part of the system of paying through the Banks on *pro-forma* pay lists approved by the Audit Department. Under the recently adopted system of granting credits, it is doubtful if any other course can be taken if we are to place before you valid vouchers. The receipts for the money must evidently be taken in the divisions where the officers are paid, and I know of no method of doing this so conveniently as taking them in the form of a pay list. Assuming that you check the payments of salaries by the Orders in Council, under which the officers are appointed, you will permit me to suggest that so long as we keep within the amount voted for each branch of the Service, it will be sufficiently evident that the money is expended within the intention of Parliament in voting the money.

I have the honor to be, Sir,  
Your obedient servant,

A. BRUNEL,  
*Commissioner.*

J. L. McDOUGALL, Esq.,  
Auditor-General, Ottawa.

AUDIT OFFICE, 17th March, 1880.

SIR,—I have the honor of acknowledging the receipt of your letter of March 15th containing explanations of certain payments made by the Department of Inland Revenue in the months of July and August, 1879.

1. I have been unable to find in the Cullers' Act or amendments any clauses having reference to expenses connected with the Board of Examiners. Would you please furnish me with the numbers of the clauses to which you refer?

2. I recognize the right of a Department to establish general regulations governing removal allowances which do not conflict with any Act of Parliament or Order in Council. It is part of my duty to see that departmental regulations, as well as Acts of Parliament and Orders in Council, are observed. Your circular No. 61 will therefore be embodied in my report on the appropriation accounts for 1879-80, as authority for passing this and similar items.

3. A rule in force in the English Audit Office, and which has the approbation of the Public Accounts Committee here, requires the spending Department to account for each sub-head of appropriation given in the Estimates. In this case for your convenience the expenditure covered by each cheque belongs frequently to several sub-heads of appropriation. One of two courses should be adopted to carry out the intentions of Parliament; (1) A cheque might be given for each salary, when the difficulty you raise would apparently be overcome; or (2) the cheque, remaining as at present, would be considered as a voucher for payments against several sub-heads of appropriation—you determining the subdivisions of the cheque, and making an appropriation account.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

A. BRUNEL, Esq.,

Commissioner of Inland Revenue.

(Circular No. 61.)

INLAND REVENUE DEPARTMENT,

OTTAWA, 31st May, 1872.

SIR,—As there appears to be some uncertainty as to the manner in which the expenses of outside officers of this Department, removed from one place to another, on duty, are to be dealt with, I beg to inform you that the following rules are to govern the auditing of such accounts:—

1st. In the case of officers without families, they are to receive the actual necessary expenses of their journey to the place to which they are removed, and a sum not exceeding the cost of one week's board at the ordinary rate charged at respectable boarding-houses at the place at which they are stationed. All other expenses are to be borne by themselves. Should they be recalled, the necessary expenses of the return journey are to be allowed.

2nd. When officers having families are required to remove from home on *temporary* duty, their necessary travelling expenses and the full amount of their board while on such temporary duty, at the ordinary rate charged at the place at which they may be stationed, are to be allowed.

3rd. When officers having families are notified that they are required to make a change of residence, *without promotion*, the necessary expenses of removing themselves, their families and their furniture, together with one week's board for themselves and the members of their families, at the rate charged at the place to which they are removed, are to be allowed.

4th. When officers without families are removed on promotion, no travelling expenses are to be allowed.

5th. When officers having families are removed on promotion, the allowance of travelling expenses will be submitted to the Department, to be specially dealt with as the circumstances of the case may require.

I beg to remain, Sir,

Your obedient servant,

A. BRUNEL,

*Commissioner.*

AUDIT OFFICE, 3rd June, 1880.

SIR,—I beg to draw your attention to the following items of expenditure, for September and October, 1879 :—

Vouchers 9,516 and 9,726, payments of \$15 a month to John Fowler, a messenger in the Weights and Measures branch of the Inland Revenue Department, for extra service in connection with the inspection of standards. Section 3 of the Audit Act prevents a salaried officer receiving any allowance in addition to his regular pay.

No. 9,601 includes a charge by A. P. Wright, of \$29.50, for six days hotel expenses. This exceeds the limit fixed by Order in Council, May 6th, 1876.

The Weights and Measures pay-lists for August, September and October, for the division of Ottawa, contain the name of Charles Leduc, as assistant inspector, while the name of J. B. Leduc occurs in the Order in Council, of August 4th, 1879, as appointed to the same office. Please explain.

June 16th, 1880.

No. 9,776, contains hotel expenses of A. P. Wright, for 25 days, amounting to \$94.40. The highest amount authorized by the Order in Council, of May 6th, 1876, would be \$87.50.

Cheque No. 10,031, for \$800, law costs paid to Hon. J. A. Chapleau, has no voucher to support it. Would you please furnish me with details?

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

A. BRUNEL Esq.,

Commissioner of Inland Revenue.

INLAND REVENUE DEPARTMENT,

OTTAWA, 9th January, 1880.

SIR,—I have the honor to request that you will authorize a transfer to be made from Slides and Booms contingencies to Slides and Booms salaries of \$1,224, which has been paid during the first six months of the present fiscal year to temporary clerks in the office of the Collector of Slides and Booms dues in this city.

I have the honor to be, Sir,

Your obedient servant,

A. BRUNEL,

*Commissioner.*

J. L. McDOUGALL, Esq.,

Auditor-General, Ottawa.

INLAND REVENUE DEPARTMENT,

OTTAWA, 4th March, 1880.

SIR,—I have the honor to request that you will authorize a transfer in accordance with the enclosed statement.

This amount, together with the amount mentioned in my letter of 9th January last, is the total paid to probationary officers, &c., for salaries from 1st July to 1st March of this fiscal year.

Under the new system of dealing with the salaries such transfers will not be necessary.

I have the honor to be, Sir,

Your obedient servant,

E. MIALL, Jr.,

*Assistant Commissioner.*

J. L. McDOUGALL, Esq.,

Auditor-General, Ottawa.



AUDIT OFFICE, 7th July, 1880.

No. 10,070 includes hotel expenses of A. P. Wright for 24 days, amounting to \$102.75. The limit allowed by the Order in Council of May 3th, 1876, would be \$84.

Nos. 10,108 and 10,115 contain payments to Thos. Power, of Kingston, and R. B. Dixon, of Guelph, for extra services. These seem to be contrary to Section 3 of the Audit Act.

No. 0,490 covers \$25 paid to T. Moore, of Charlottetown, one quarter's extra salary. Also forbidden by Section 3.

Nos. 10,049 and 10,156, \$300 paid to R. Borradaile, and \$150 to R. Nettle. These payments should only have been made under Orders in Council.

No. 10,222 contains hotel expenses of A. P. Wright for 18½ days, amounting to \$94.85, the authorized limit being \$64.75.

An Order in Council of January 6th, 1880, appoints Henri Petit. Assistant Inspector of Weights and Measures for the District of Quebec. The February pay-list is signed by J. B. Petit. Please explain.

The name of J. Landry, appointed an Assistant Inspector of Weights and Measures for the District of Montreal, January 7th, 1880, does not appear in the January and February pay-lists.

After further examination of the transfers requested in your letters of January 9th and March 4th, I beg to say that the wages of temporary clerks are proper charges against "Contingencies," and should be borne by that sub-head as heretofore. Although the charges against sub-heads of appropriation must be kept distinct, it is in your power to use one part of a vote to supplement another part of the same, provided that the expenditure against the whole vote does not exceed the grant. You will, however, be called upon to explain any material variation between sub-heads of grant and expenditure. (2nd Report of Committee on Public Accounts, 1880.)

2nd September, 1880.

No. 10,373 contains expenses of A. P. Wright, for 9½ days, amounting to \$38.50; the limit authorized being \$33.25.

7th September, 1880.

In my letter of September 2nd, I omitted pointing out that Mr. A. P. Wright furnished no vouchers for his hotel expenses. Would you please request him to forward such as he may have obtained, particularly for the items of \$25 and \$75 in his account for March?

28th September, 1880.

No. 10,555 contains \$10 paid to T. G. Gosnell, of Hamilton, for work performed on statutory holidays. This belongs to the class of payments forbidden by Section 3 of the Audit Act.

In accordance with your suggestion I have calculated the personal expenses of Mr. A. P. Wright from his leaving Ottawa, January 13th, to his return April 23rd, a period of 101 days. The amount is \$428.85, or \$4.25 a day.

No. 10,595 and 10,662 cover travelling expenses of E. Miall, jr. Will you please obtain from Mr. Miall vouchers for the charges for personal expenses, amounting to \$40?

No. 10,716 covers \$50 paid to R. Archambault, a messenger in the Inland Revenue Department, and charged to Weights and Measures contingencies. Mr. Archambault being a salaried officer the payment is illegal (31 Vic., Cap. 34, Sec. 18, and Audit Act, Section 3).

No. 10,898, the monthly payments of \$15 to John Fowler, another messenger in the Inland Revenue Department, are also contrary to 31 Vic., Cap. 34, Sec. 18, and to Sec. 3 of the Audit Act.

The advances for the fiscal year 1879-80, yet unaccounted for, are cheques 9,153, 9,911, 9,482½, 10,557 and 10,660, amounting to \$465, in favor of the Commissioner of Inland Revenue, and 10,253, \$400 in favor of the Assistant Commissioner.



The wages of supernumerary officers, charged by the Inland Revenue Department to "Salaries," will appear in the "Appropriation Account" under the head of "Contingencies."

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

A. BRUNEL, Esq.,  
Commissioner of Inland Revenue.

INLAND REVENUE DEPARTMENT,  
OTTAWA, 5th October, 1880.

SIR,—I have to acknowledge the receipt of your letter of the 28th ult., respecting the audit of the disbursements of this Department, and in reply have to observe that the greater number of the items mentioned by you will be satisfactorily explained by the Chief Accountant, and that when there are any errors they will be rectified by suitable entries. There will, however, remain some items which require explanation from myself.

1. As to vouchers required from the Assistant Commissioner to cover an expenditure of \$40, for personal expenses, on reference to his two accounts I find that he charges for eight days at \$5 per diem. Assuming that you intend to allow this rate of charge, which has been paid without the approval of either the Minister or his Deputy, I do not understand that for an item of that nature any voucher beyond the receipt of the person receiving the money is necessary.

2. As regards the monthly payment of \$15 to John Fowler, this allowance has been going on for several years, and was first authorized by the Hon. Mr. Geoffrion, when Minister of Inland Revenue. Mr. Fowler was formerly Chief Messenger, but since he was placed in charge of the standards he has not acted in that capacity. There has been an item in the Estimates for several years for a salary to be paid to a mechanic in connection with the Weights and Measures, but as Mr. Fowler has performed all the duties so far, not only of a mechanic, but also of a laboratory operative, no additional appointment has been made, and the mechanic's salary now in the Estimates at \$680, covers the additional payment of \$15 per month. I presume the proper course will be to obtain an Order in Council appointing Fowler at the rate of \$680.

3. As regards the cheques issued to myself, I have to observe that the three first mentioned, amounting to \$225, were to meet travelling expenses in special connection with the outside service. I have been under the impression that Deputy Ministers are not required to produce vouchers for expenses of that nature, nor during the ten years I have held that office have I been asked to do so. I have not, therefore, made it a rule either to take vouchers for travelling expenses or to preserve any that I have taken.

As to the other two cheques, charged to preventive service, I am at a loss to understand why these are singled out for special audit. Hardly a month elapses without cheques being issued on that fund, but this is the first occasion on which any special audit has been made. One of these cheques, that for \$140, was handed to the Minister of Inland Revenue for the purpose of rewarding an informer, on whose information the attempted relanding of excise tobacco, entered for export per schooner "Adeline," was detected. The other cheque was applied in another case for a similar purpose, though the information for which it was paid did not lead to so important results.

It has always been understood that the vote for preventive service is granted for purposes of this kind. We have usually detected from thirty to forty stills in each year, and have in each case paid the informer out of the vote for preventive service. In no other way could these frauds be detected, for we know by experience that the

class of men who, as a rule, can alone give information of their illicit practices, will not give it except on the most positive assurance that their names will not be made public.

I have the honor to be, Sir,  
Your obedient servant,

A. BRUNEL,  
*Commissioner.*

J. L. McDougall, Esq.,  
Auditor-General,  
Ottawa.

AUDIT OFFICE, 6th Oct., 1880.

SIR,—In reply to your communication of the 5th inst, I beg to make the following remarks:—

1. Mr. Miall's charges for travelling expenses. This case is covered by the first paragraph of Order in Council, May 6th, 1876, under which an employé of the Inside Service should receive only the sum which he shews to have been actually and necessarily expended on public business. Vouchers should be procured in all cases where they are received by agents of private individuals, and a certificate from the disbursing officer to cover the whole expenditure should be appended.

2. John Fowler.—Please obtain an Order in Council for the increase of Mr. Fowler's salary as soon as possible, and have it framed to cover the payment made last year.

3. The Commissioner's travelling expenses.—I think that any person under the rank of a Minister should give details of travelling expenses. Whenever I have travelled on public business in my present position, I considered it my duty to give the items of my expenditure. The giving particulars not only protects the person making disbursements, but also, in the case of a prominent official, sets an example to others.

The two cheques in favour of the Commissioner for Preventive Service were mentioned as representing the whole class of such payments, and not for anything special in themselves.

The provisions of the Audit Act would, I think, be better carried out, if such information could be provided in connection with the outlay for Preventive Service, as would permit a confidential audit of the expenditure in this office.

I observe that you have overlooked the paragraph of my letter referring to the payment to Mr. Archambault.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDougall,  
*Auditor-General.*

A. BRUNEL, Esq.,  
Commissioner of Inland Revenue.

INLAND REVENUE DEPARTMENT,  
OTTAWA, 21st October, 1880.

SIR,—1. Adverting to your letter of the 23th September ultimo, and to my reply thereto of the 5th instant, I now beg to offer you additional explanations in reference to two of the accounts to which you refer.

2. Your statement as to the over-payment of Mr. Wright for travelling expenses is, I find, correct, and I greatly regret that the audit of the account should have been of so unsatisfactory a character. I have called on Mr. Wright for explanations and he informs me that the Assistant-Commissioner, who audited his accounts, did not make any objection to the charges therein contained nor did he ask him for any

vouchers. He further urges that the first account was passed without objection, and as he was not informed of the limit of expenses he would be allowed to incur, he felt justified in incurring the charges as stated in his subsequent accounts. I think Mr. Wright has reason for what he alleges, and although I feel that his expenses have been of an extravagant character, since he asserts most positively that the expenses were actually incurred in the public service, I do not see how we can go behind the audit of the Assistant-Commissioner.

3. I have emphatically warned Mr. Wright that in future his accounts will be subjected to a very strict audit, and that in no case will he be reimbursed in expenses in excess of what is mentioned in the Order in Council of the 6th May, 1876.

4. As regards the amount paid to Exciseman Gosnell, on account of services rendered to manufacturers outside his regular business hours, I beg to inform you that these sums are, in all cases, collected from the manufacturer by the Collector. The amounts so collected are deposited to the credit of the Receiver-General, and an equal amount is paid to the officer who renders the services.

5. This practice with reference to Landing Waiters has obtained in the Customs' Service for at least 50 years, and has been necessarily followed in the Excise Service with reference to excisemen ever since the officers of excise have been appointed at regular salaries, and I do not consider it is any violation of the law.

6. The necessity for this kind of services arises in this way:—A manufacturer, say a maltster, requires to take into his malthouse a cargo or car load of barley. This has to be weighed in the presence of an officer, and as vessels or railway cars cannot be delayed, without creating claims for demurrage, they are frequently unloaded after six o'clock in the evening. It would be very unfair to the maltster to subject him to charges for demurrage, and as he is quite willing to pay for the extra time for an officer, a regular schedule of charges for such services has been established and they are collected as above mentioned. Other circumstances of a similar character frequently occur.

7. It has, however, been considered inexpedient to allow this kind of payment to go direct from the manufacturer to the officer, hence the method of collection and payment which I have above explained.

I have the honor to be, Sir,

Your obedient servant,

A. BRUNEL,  
*Commissioner.*

J. L. McDougall, Esq.,  
Auditor-General,  
Ottawa.

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AUDIT OFFICE, 25th October, 1880.

SIR,—In reply to yours of 21st October, I beg to state:—

1st. That notwithstanding Mr. Wright's explanation, his retention of any money over the authorized limit would be illegal. He should refund the excess.

2nd. Your statement in the matter of Mr. Gosnell shows the payments to have been reasonable. I would suggest that you recommend an amendment to the Audit Act to legalize such expenditure.

I have, &c.,

J. L. McDougall,  
*Auditor-General.*

A. BRUNEL, Esq.,  
Commissioner of Inland Revenue.

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*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**RAILWAYS AND CANALS (REVENUE)**

ACCOUNT of sums expended, compared with the sum granted, on account of CANALS, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant Staff.	Grant Repairs.	Expenditure Staff.	Expenditure Repairs.	Expenditure compared with Grant.			
					Less than Grant for Staff.	Less than Grant for Repairs.	More than Grant for Staff.	More than Grant for Repairs.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Lachine Canal.....	34,000 00	10,000 00	38,950 90	10,223 62	.....	.....	4,950 90	22 62
Beauharnois Canal.....	15,000 00	8,000 00	15,362 61	8,997 34	.....	.....	362 61	997 34
Cornwall Canal.....	13,500 00	4,000 00	.....	.....	.....	.....	.....	.....
Supplementary Vote.....	1,312 00	388 00	14,440 33	9,735 76	371 67	.....	.....	5,347 76
Williamsburg Canal.....	7,500 00	4,000 00	7,590 15	3,999 77	.....	.....	90 15	.....
St. Lawrence Canals—Supplementary.....	.....	4,000 00	.....	.....	.....	4,000 00	.....	.....
Welland Canal.....	60,000 00	50,000 00	63,198 10	76,535 25	13,201 90	.....	.....	.....
Supplementary Vote \$30,000.00.....	16,400 00	13,670 00	.....	.....	.....	.....	.....	12,935 25
St. Anne's Lock and Canal.....	2,000 00	1,600 00	2,152 57	1,701 71	.....	.....	162 57	204 71
Carillon & Grenville Canal.....	11,000 00	8,000 00	11,959 14	7,625 54	.....	371 46	959 14	.....
Gulbute Canal.....	700 00	.....	202 50	.....	497 50	.....	.....	.....
Rideau Canal.....	26,500 00	5,500 00	26,463 88	7,382 72	1,516 12	.....	.....	1,562 72
Supplementary Vote \$1,800.....	1,450 00	320 00	.....	.....	.....	.....	.....	.....
St. Our's Lock.....	1,800 00	1,000 00	1,614 01	705 54	185 99	234 46	.....	.....
Chamby Canal.....	11,000 00	6,000 00	.....	12,377 74	1,743 78	.....	.....	5,137 74
Supplementary Vote \$3,550.....	2,260 00	1,240 00	11,516 22	.....	.....	.....	.....	.....
St. Peter's Canal.....	703 00	.....	400 00	.....	300 00	.....	.....	.....
Burlington Bay Canal.....	.....	12,000 00	.....	3,519 80	.....	.....	.....	.....
Miscellaneous Canals.....	.....	1,000 00	1,188 92	3,128 35	.....	8,480 20	.....	2,128 35
Rideau Canal Basin.....	.....	4,000 00	.....	4,031 33	.....	.....	.....	51 33
	205,152 00	134,643 00	197,039 33	119,987 47	17,816 96	13,149 35	7,704 29	18,588 82

Appropriation staff and repairs, \$339,700.00; expenditure staff and repairs, \$315,268.80; over-expended (b) \$5,326.80.

I certify that this account has been examined under my directions and is correct.

Examined,

J. H. P. GIBSON.

J. L. McDOUGALL,  
*Auditor-General.*

*a* The expenditure properly chargeable against this appropriation is included in the expenditure for Cornwall Canal, above.

*b* Estimate for repairs are only approximate

*c* To the expenditure (\$3,128.35) above given must be added \$133.85 for advertising, which is charged to Miscellaneous Canals (Capital) at page 134.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PUBLIC WORKS (REVENUE).**

ACCOUNT of sums expended, compared with the sums granted on account of MAINTENANCE AND REPAIRS, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant for Staff.	Grant for Repairs.	Expenditure for Staff.		Expenditure for Repairs.		Total Grant.	Total Expendi- ture.	Expenditure compared with Grant.	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	Less than Granted.	More than Granted.
<b>HARBOURS AND SLIDES.</b>										
Repairs and Working Expenses—										
Seguenay slides <sup>1</sup> .....	990 00	3,500 00	710 05	4,611 74	4,400 00	5,321 79	921 79			
St Maurice works .....	13,050 00	7,500 00	14 83 01	8,497 07	20,500 00	23,320 08	2,820 08			
Ottawa River works .....	20,000 00	12,503 00	17,465 29	9,746 36	32,500 00	27,211 65	5,288 35			
Newcastle works .....	2,500 00	1,000 00	614 07	1,117 50	3,500 00	1,731 57	1,768 43			
Piers below Quebec .....		2,000 00	30 00	3,042 70	5,000 00	3,072 70	1,927 30			
Beloeil works .....			25 00			25 00	25 00			
	36,500 00	29,500 00	33,667 42	27,015 37	62,900 00	60,682 79	7,056 73			

Total Grant ..... \$62,900 00  
do Expenditure..... 60,682 79

Unexpended balance..... a \$2,217 21

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

a. Balance carried forward to 30th September.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**PUBLIC WORKS REVENUE—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of MAINTENANCE AND REPAIRS, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>a</i> Telegraph lines, British Columbia, including subsidy. ....	36,000 00	35,578 30	421 70	
Telegraph lines between Prince Edward Island and the mainland. ....	2,000 00	1,946 66	53 34	
<i>b</i> Agent and contingencies, British Columbia.....	4,000 00	2,818 85	1,181 15	

*a* Balance not required

*b* Agent paid amount of another appropriation.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

COLLECTION OF REVENUE.—*Continued.*

RAILWAYS IN OPERATION.

MAINTENANCE AND REPAIRS, RAILWAYS.

INTERCOLONIAL RAILWAY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Supple- mentary.	Grant.	Total Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Locomotive power.....		580,000 00	580,000 00	550,574 41	29,425 59	
Car expenses.....\$359,304 68	}					
Less car mileage... 1,989 64		390,000 00	390,000 00	357,315 04	32,684 96	
Maintenance of way and works .....		435,000 00	435,000 00	385,556 57	49,443 43	
Station expenses.....		215,000 00	215,000 00	192,036 98	22,963 02	
General charges. ....		135,000 00	135,000 00	117,546 71	17,453 29	
Representative of the late E. C. Ennis. ....	400 00		400 00			
	400 00	1,755,000 00	1,755,400 00	1,603,429 71	151,970 29	

PRINCE EDWARD ISLAND RAILWAY.

Locomotive power.....	64,000 00	57,580 58	6,419 42	
Car expenses.....	35,000 00	26,200 14	8,799 86	
Maintenance of way and works .....	100,000 00	50,858 87	49,141 13	
Station expenses.....	23,000 00	19,197 01	3,802 99	
General charges .....	8,000 00	10,803 95		2,803 95
	230,000 00	164,640 55	68,163 40	2,803 95
Over-expended.....			2,803 95	
Under-expended.....			65,359 45	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Certified,  
THOMAS D. TIMS,  
*Financial Inspector.*

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

COLLECTION OF REVENUE—*Continued.*

RAILWAYS IN OPERATION.

MAINTENANCE AND REPAIRS, RAILWAYS—*Continued.*

WINDSOR BRANCH, INTERCOLONIAL RAILWAY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Supplemen- tary Vote.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Maintenance of way and works.....	10,000 00	4,526 99	5,473 01	

CANADIAN PACIFIC RAILWAY, PEMBINA BRANCH.

Service.	Supple- mentary Estimates.	Governor- General's Warrant.	Total Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Locomotive power.....	20,000 00	10,000 00	30,000 00	30,035 75	.....	35 75
Car expenses.....	8,000 00	2,000 00	10,000 00	10,504 23	.....	2,852 09
Car mileage .....				2,347 86	.....	
Maintenance of way and works	10,000 00	6,000 00	16,000 00	16,449 83	.....	449 83
Station expenses.....	6,000 00	3,000 00	9,000 00	10,501 83	.....	1,501 83
General charges .....	6,000 00	4,000 00	10,000 00	9,052 51	947 49	
	50,000 00	25,000 00	75,000 00	78,892 01	947 49	4,839 50
Less unexpended .....						947 49
Over-expended.....						3,892 01

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Certified,  
THOMAS D. TIMS,  
*Financial Inspector.*

For explanations in connection with Government Railways in operation, see Appendix A.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

COLLECTION OF REVENUE—*Continued.*

POST OFFICE.

ACCOUNT of sums expended, compared with the sums granted, on account of Post Office Service, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>ONTARIO.</b>				
<i>Mail Service.</i>				
Grand Trunk Railway.....	86,000 00	84,957 02	1,042 98	
Great Western do .....	70,000 00	69,992 20	7 80	
Other Railways .....	95,000 00	106,832 82		11,832 82
Steamboats and sailing craft.....	6,000 00	5,089 74	910 26	
Stages and other ordinary land conveyances .....	200,000 00	198,674 30	1,325 70	
<i>Salaries.</i>				
Inspectors, Assistant Inspectors and Clerks .....	35,000 00	39,090 18		4,090 18
Railway Mail Clerks .....	82,000 00	89,357 66		7,357 66
City Post Offices, Postmasters, Assistant Postmasters, Clerks and Letter Carriers .....	132,000 00	146,918 54		14,918 54
Ocean Mail Service.....		4,190 40		4,190 40
Commission to Stamp Vendors .....		10,478 73		10,478 73
Salaries and Allowances to country Post Offices.....		283,849 39		283,849 39
<i>Miscellaneous.</i>				
Fuel, light, rents, water-rates, &c., for City Post Offices and Inspectors' Offices .....	7,000 00	6,554 59	445 41	
Travelling allowances and expenses of Inspectors, Assistant Inspectors, Ocean Mail Clerks, &c.....	7,000 00	8,177 86		1,177 86
Stationery, printing and advertising .....	17,000 00	21,348 59		4,348 59
Other miscellaneous items—Supply of postage stamps, post cards, envelopes, hand stamps, seals, scales and weights for Postmasters, street letter boxes, office fittings, tradesmen's bills for articles for Post Office use, mail bags, locks, &c.....	40,000 00	54,089 61		14,089 61
Total .....	777,000 00	1,129,601 63	3,732 15	356,333 78
<b>QUEBEC.</b>				
<i>Mail Service.</i>				
Grand Trunk Railway.....	100,000 00	79,469 53	20,530 47	
Intercolonial do .....	18,000 00	25,714 40		7,714 40
Other Railways .....	30,600 00	36,204 81		6,204 81
Steamboats and sailing craft.....	5,000 00	7,322 30		2,322 30
Stages and other ordinary land conveyances.....	115,000 00	114,575 83	424 17	
Carried forward .....	268,000 00	263,286 87	20,954 64	16,241 51

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**COLLECTION OF REVENUE—Continued.**

**POST OFFICE—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of Post Office Services, &c.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	268,000 00	263,286 87	20,954 64	16,241 51
<i>QUEBEC—Concluded.</i>				
<i>Salaries.</i>				
Inspectors, Assistant Inspectors and Clerks .....	14,000 00	18,414 82		4,414 82
Railway Mail Clerks .....	52,000 00	57,339 04		5,339 04
City Post Offices—Postmasters, Assistant Postmasters, Clerks and Letter Carriers .....	101,000 00	107,887 63		6,887 63
Ocean Mail Clerks .....	6,000 00	1,634 60	4,365 40	
Commission to Stamp Vendors.....		5,159 89		5,159 89
Salaries and allowances to country Post Offices.....		79,325 81		79,325 81
<i>Miscellaneous.</i>				
Fuel, light, rents, water rates, etc., for City Post Offices and Inspectors' Offices.....	6,000 00	6,394 07		394 07
Travelling allowances and expenses of Inspectors, Assistant Inspectors, Mail Clerks, etc.....	4,000 00	4,466 02		466 02
Stationery, printing, advertising.....	8,000 00	8,283 23		283 23
Other Miscellaneous Items—Supply of postage stamps, post cards, envelopes, hand stamps, seals, scales and weights for Postmasters, street letter boxes, office fittings, tradesmens' bills for articles for Post Offices, mail bags, locks, etc.....	17,000 00	23,447 93		6,447 93
Total.....	476,000 00	575,659 91	25,320 04	124,979 95
<i>NEW BRUNSWICK.</i>				
<i>Mail Service.</i>				
Intercolonial Railway.....	34,000 00	34,400 00		400 00
Other railways.....	14,000 00	16,175 51		2,175 51
Steamboats and other sailing craft .....	8,000 00	7,350 00	650 00	
Stages and other land conveyances.....	46,000 00	42,044 97	3,955 03	
<i>Salaries.</i>				
Inspectors, Assistant Inspectors and Clerks .....	8,000 00	8,413 33		413 33
Railway Mail Clerks .....	14,000 00	14,387 23		387 23
City Post Offices—Postmasters, Assistant Postmasters, Clerks and Letter Carriers.....	25,000 00	26,448 36		1,448 36
Commission to Stamp Vendors.....		986 31		986 31
Country Post Offices.....		33,536 31		33,536 31
Carried forward. ....	149,000 00	183,742 02	4,605 03	39,347 05

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

COLLECTION OF REVENUE—*Continued,*

POST OFFICE—*Continued*

ACCOUNT of sums expended, compared with the sum granted on account of  
Post Office Services, &c.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	149,000 00	183,742 02	4,605 03	29,347 05
NEW BRUNSWICK— <i>Concluded.</i>				
<i>Miscellaneous.</i>				
Fuel, light, rent, etc., for City Post Offices and Inspectors' Offices.....	4,000 00	4,040 03	.....	40 03
Travelling allowances and expenses of In- spectors, &c. ....	1,500 00	645 22	854 78	.....
Stationery, printing and advertising.....	2,500 00	2,642 16	.....	142 16
Other miscellaneous items—supply of postage stamps, post cards, envelopes, hand stamps, &c., &c.....	6,000 00	6,645 93	.....	645 93
Total .....	163,000 00	197,715 36	5,459 81	40,175 17
NOVA SCOTIA.				
<i>Mail Service.</i>				
Intercolonial Railway .....	20,000 00	19,600 00	400 00	.....
Other Railways .....	10,000 00	7,620 54	2,379 46	.....
Steamboat and Sailing Craft .....	6,000 00	6,964 43	.....	964 43
Stages and other land conveyances .....	102,000 00	101,851 11	148 89	.....
<i>Salaries.</i>				
Inspectors, Assistant Inspectors and Clerks.....	10,000 00	8,877 31	1,122 69	.....
Railway Mail Clerks .....	8,000 00	8,082 58	.....	82 58
City Post Offices, Postmasters, Assistant Post- masters, Clerks and Letter Carriers. ....	22,000 00	23,332 05	.....	1,332 05
Commission to Stamp Vendors. ....	.....	1,002 22	.....	1,002 22
Country Post Offices .....	.....	52,692 57	.....	52,692 57
<i>Miscellaneous.</i>				
Fuel, light, rent, &c., for City Post Offices and Inspectors' Offices. ....	2,000 00	2,453 55	.....	453 55
Travelling allowances and expenses of In- spectors, &c. ....	1,500 00	782 32	717 68	.....
Stationery, printing, advertising.....	3,500 00	3,301 39	198 61	.....
Other miscellaneous items—supply of postage stamps, post cards, envelopes, hand stamps, &c., &c.....	7,000 00	7,412 30	.....	412 30
Total.....	192,000 00	243,974 37	4,967 33	56,941 70

Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.

COLLECTION OF REVENUE—Continued.

POST OFFICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of Post Office Services, &c.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
PRINCE EDWARD ISLAND.				
Mail Service.				
Prince Edward Island Railway.....	9,000 00	10,080 00	.....	1,080 00
Steamboats and sailing craft. ....	13,000 00	12,590 00	410 00	
Stages and other ordinary land conveyances. ....	13,000 00	11,855 37	1,144 63	
Salaries.				
Inspectors, Assistant Inspectors, Clerks, &c., City Post Offices, Letter Carriers, &c.....	8,000 00	7,140 00	.....	7,981 73
Railway Mail Clerks .....		1,582 30		
Salaries and allowances to country Postmasters, &c.....		7,259 48		
Miscellaneous.				
Fuel, light, rent, taxes, travelling expenses, sta- tionery, printing, &c.....	3,000 00	3,268 79	.....	268 79
Total.....	46,000 00	53,775 94	1,554 63	9,330 57
MANITOBA (Including North-West Territories.)				
Mail Service.				
Railways .....	4,000 00	1,988 64	2,011 36	
Stages and other ordinary land conveyances .....	24,000 00	21,973 06	2,026 94	
Salaries.				
Inspectors, &c.....	6,000 00	10,005 99	.....	4,005 99
Miscellaneous.				
Fuel, light, rent, travelling expenses, &c.....	3,000 00	4,200 51	.....	1,200 51
Total.....	37,000 00	38,168 20	4,038 30	5,206 50
BRITISH COLUMBIA.				
Mail Service.				
Steamboats and sailing craft.....	21,000 00	15,870 00	5,130 00	
Stages and other ordinary land conveyances.....	36,000 00	19,058 44	16,941 56	
Carried forward .....	57,000 00	34,928 44	22,071 56	.....



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**POST OFFICE—Concluded.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Brought forward.....	\$ cts. 57,000 00	\$ cts. 34,928 44	\$ cts. 22,071 56	\$ cts. .....
<b>BRITISH COLUMBIA—Concluded.</b>				
<i>Salaries.</i>				
Inspectors, Post Offices, &c.....	7,000 00	11,087 06	.....	4,087 06
<i>Miscellaneous.</i>				
Fuel, light, rent, travelling expenses, &c. ....	3,000 00	1,700 23	1,299 77	.....
Total .....	67,000 00	47,716 73	23,371 33	4,087 06

**RECAPITULATION.**

Ontario.....	777,000 00	1,129,601 63	.....	352,601 63
Quebec.....	476,000 00	575,659 91	.....	99,659 91
New Brunswick.....	163,000 00	197,715 36	.....	34,715 36
Nova Scotia.....	192,000 00	243,974 37	.....	51,974 37
Prince Edward Island.....	46,000 00	53,775 94	.....	7,775 94
Manitoba (including N.-W. Territories) .....	37,000 00	38,168 20	.....	1,168 20
British Columbia.....	67,000 00	47,515 73	19,284 27	.....
Supplementary .....	60,000 00	.....	.....	.....
Total .....	1,818,000 00	2,286,611 14	19,284 27	547,895 41
Less—Supplementary Vote.....	.....	.....	.....	60,000 00
				487,895 41
				19,284 27
Expenditure more than Grant .....	.....	.....	.....	468,611 14

NOTE.—Total expenditure for 1880, \$2,286,611.14, of which \$1,518,271.05 was paid by cheques against letters of credit; the remaining \$468,340.09 represents the salaries and allowances, &c., of the country postmasters, which are deducted by them from their collections—the net amount only being transmitted.

H. A. WICKSTEED,  
*Accountant.*

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
EDWARD C. BARBER.

OTTAWA, 22nd November, 1880

SIR,—With reference to your letter of the 19th ulto. and the verbal explanations I gave you upon the several points on which you desired information in connection with the accounts of this Department for the quarter ended 31st December, 1879, I beg to say that,—

1st. With respect to the increase of salary, with arrears, to Mr. E. B. Bates, of the Ottawa Post Office :—

Mr. Bates had, in 1878, attained the maximum of the third class outside service, and was a clerk of more than ordinary merit and efficiency—but promotions generally had been stayed—and when, in 1880, the Postmaster-General promoted him to the second class, he directed that the promotion should date from the 1st January, 1878, and Mr. Bates was paid the arrears of salary in accordance with this order.

2nd. The Inspector's Divisions are in two classes, and the salaries of those officers are paid upon the following scale :—

	Divisions.	
	1st Class.	2nd Class.
	Per Annum.	Per Annum.
	\$ cts.	\$ cts.
Inspector in charge having been less than 10 years as Inspector .....	2,200 00	2,000 00
do with over 10 years services as Inspector, and less than 20 yeas.....	2,400 00	2,200 00
do with 20 years service and upwards.....	2,600 00	2,400 00

Until 1st January, 1880, only the Montreal, Toronto and London Divisions had been allotted to the first class, but at that time the Postmaster-General decided that the Ottawa Division should have been classed as a first class Division from July, 1876—and the salary of the Inspector in charge, Mr. T. P. French, was regulated accordingly, and the arrears thus accruing were paid to him as noted by you.

3rd. The appointments to the outside service in the Post Office are made by order, but the promotions and advancements in salary are governed by the scales appropriated to the several branches of the Post Office outside service, and which have for the most part been in force, with but little alterations, for the last twenty years.

These scales were submitted to Parliament in the reports of the Civil Service Commission of 1868-69.

Moreover, the Postmaster-General is, by the 16th section of the Post Office Act, 1875, authorized to fix the salary or pay of all officers, clerks or servants employed in or by the Post Office Department subject to the provision of any Act relating to the Civil Service, and there is no scale of salaries allotted to the outside service in the Civil Service Act.

The scales adverted to as regulating the salaries, &c., of the Post Office outside service are as follows :—

## For the Clerks employed in the City Post Offices and Inspector's Offices.

4th Class.	3rd Class.	2nd Class.	1st Class with special duties and limited in number.
\$360 on appointment, rising \$40 a year to \$520.	\$600 on appointment to class, rising by \$40 a year to \$800.	\$900 on appointment to class, rising by \$10 a year to \$1,100.	\$1,000 to \$1,600 a year, as the Postmaster-General may determine in each case, having regard to merit and service of the clerk and relative importance of the office in which he serves.

## For the Clerks employed in the Railway Mail service.

Class.	On appointment to Class.		After 2 years Service in any Class of Railway Mail Clerks.		After 5 years Service in any Class of Railway Mail Clerks.		After 15 years Service in any Class of Railway Mail Clerks.	
	Day Duty.	Night Duty.	Day Duty.	Night Duty.	Day Duty.	Night Duty.	Day Duty.	Night Duty.
	\$	\$	\$	\$	\$	\$	\$	\$
3rd Class.....	490	600	520	640	560	700	640	800
2nd do .....	600	720	640	800	720	880	800	1,000
1st do .....	720	880	800	1,000	880	1,100	960	1,200

NOTE.—Railway Mail Clerks receive in addition to regular salary an allowance of half a cent per mile for every mile travelled on duty in the post office cars.

## For the Marine Mail Officers or Ocean Clerks employed on board the Ocean Mail Steamers.

Class.	On Appointment.		After 2 years.		After 5 years.		After 10 years.		After 15 years.	
	Salary.	Trip Allowance.	Salary.	Trip Allowance.	Salary.	Trip Allowance.	Salary.	Trip Allowance.	Salary.	Trip Allowance.
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1st Class.....	480	80	540	80	600	80	800	100	1,000	100
2nd do .....	360	*50	420	50	.....	.....	.....	.....	.....	.....

NOTE.—Trip means the round voyage to Liverpool and back.

\*Only one-half, or \$25, is allowed whilst learning duty.

4th. The allowance paid to Duggan, the Ottawa Post Office Messenger, for delivering evening mails at the residences of the Postmaster-General and Deputy Postmaster-General is now only provisional in its character, and though several Ministers have in succession continued it, it may be discontinued at any moment, but if added regularly to any salary, as suggested, it would, I fear, be certain to remain a permanent charge, and for that reason it may perhaps be better that it should remain in its present shape.

5th. Advertising—What is commented upon is very exceptional, and only takes place upon the direct authority of the Minister—as being in his judgment advantageous to the Service.

6th. In the payment to P. Whitty —The street boxes, as far as the iron castings went, were supplied at a rate agreed upon, of \$14.50, as observed by you. The rest of the account was for items for which there could not well have been a special arrangement, and includes indeed a charge for some tradesman's work done at South Quebec. Nevertheless, the principal of settling before work is executed, the charge to be made for it is doubtless a sound one, and is adhered to in the expenditure of this Department, as far as circumstances will permit.

7th. The charges in Messrs. Pritchard and Mingard's account are based upon a rate agreed upon.

Formerly these stamps were obtained from a firm in London, England, holding the contract for supplying similar articles to the British Post Offices. But a few years ago Mr. Pritchard, who had been connected with that firm, came over to this country, and offered to establish himself in Ottawa, if the business of fabricating these stamps could be transferred to him, and at a cost something lower than was paid to the London firm.

As it was very convenient and advantageous to the Department in many ways, to have these articles made here in Ottawa, the offer was accepted. Mr. Pritchard has continued to execute the work very satisfactorily, and at moderate rates. This work is so technical in its character that I do not think it would be desirable to obtain it through the Stationery Department, where no knowledge could well exist of the objects to which these articles should be adapted, nor of the changes in their make, which are frequently the subject of experiment.

8th. The legal expenses in the suit of *Waterbury vs Dewe* have been paid on the requisition of the Department of Justice which has had charge of the case.

I beg to observe that whatever may be the final judgment given in this case, it appeared to be unavoidably necessary to pay the costs of the proceedings as the case went through the courts, or it would, I presume, have gone by default.

9th. I should, perhaps, add, with respect to the mileage allowance paid to Railway Mail Clerks, and the trip or voyage allowance to Ocean Clerks, that as to this extent, the compensation is made to depend upon the amount of duty actually performed, the result is that it rarely happens that an officer of either class fails to present himself for duty when his turn comes, except from cases that are clearly unavoidable.

I am, Sir,

Yours very obediently,

W. H. GRIFFIN.

J. L. McDougall, Esq.,  
Auditor-General.



*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

DOMINION LANDS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>a</i> Surveys of lands, Manitoba and the North-West, including commission, staff, land agencies, rent, stationery, etc. .... \$90,000 00				
<i>a</i> Additional amount required for township sub-divisions, inspection of same and survey of timber berths. 27,500 00				
<i>a</i> Supplementary:				
Surveys—Amount required for balances of outstanding accounts for sub-division and block surveys..... 5,000 00				
Additional amount required for contingencies ..... 1,000 00				
<i>a</i> Unexpended balance of Appropriation of 1878-79, carried forward by Order-in-Council of the 28th June, 1879. .... 2,626 71				
	126,126 71	133,792 16		7,665 45
Supplementary:				
<i>c</i> Cost of publication of pamphlets advertising Dominion Lands, etc. .... 13,600 00	13,600 00	12,001 28	1,598 72	
Manitoba and North-West:				
<i>d</i> For pay, etc., of Land Guides ..... 4,414 40	4,414 40	605 00	3,809 40	
British Columbia:				
<i>e</i> Additional amount required... ..... 5,494 61	5,494 61	1,404 54	4,090 07	
			9,498 19	7,665 45
Total Grant ..... 149,635 72	149,635 72			
Total Expenditure..... .. 147,832 98		147,832 98	7,665 45	
Balance Unexpended ..... .. 1,832 74			1,832 74	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN GORMAN.

## DEPARTMENT OF THE INTERIOR,

OTTAWA, 26th November, 1880.

SIR,—I have to acknowledge the receipt of your letter of the 24th instant, and copy of Appropriation Statement covering the expenditure on account of Dominion Lands, for the fiscal year ending 30th June, 1880, and, in compliance with your request transmit, herewith, observations on the balances shown thereon, both unexpended and over-expended.

I have the honor to be, Sir,

Your obedient servant,

LINDSAY RUSSELL.

*For Deputy Minister of the Interior.*

J. L. McDougall, Esq.,  
Auditor-General, Ottawa.

## DEPARTMENT OF THE INTERIOR,

OTTAWA, 26th November, 1880.

Observations on the balances shown on the Appropriation Statement covering the expenditure on account of Dominion Lands, for the fiscal year ending 30th June, 1880.

(a.) Over-expenditure:—

The over-expenditure of \$7,665.45 for surveys, staff, land agencies, &c., arose from the necessary advances made to Dominion Land Surveyors during the months of April, May and June, on account of surveys of the present fiscal year. The surveyors could not start without these advances, and if they had delayed until the 1st July, the object of the grant of \$300,000 would have been defeated. One-third part of the amount granted for surveys in any year, will always be required for advances to the surveyors before the 1st of July, as the surveying season commences in May.

(c.) Under-expenditure:—

The estimate of \$13,600 for pamphlets, advertizing, &c., could only be approximate, and some of the accounts for these services were not presented until after the close of the fiscal year.

(d.) Owing to the great distances of the respective Land Agencies and the want of postal communication, the pay-lists of the Land Guides were not received in time to make payments before the first of July.

(e.) British Columbia—The payments were not made by this Department.

LINDSAY RUSSELL,

*For Deputy Minister of the Interior.*

J. L. McDougall, Esq.,  
Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**DOMINION LANDS.—Continued.**

**(a.) SUMMARY of Expenditure for Surveys, Agencies, &c.**

Service.	Grant.	Expendi- ture.	Expenditure. compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Survey of Lands.....	\$76,885 32			
do Limits.....	4,144 72			
Instruments purchased: .....	2,646 87			
		83,676 91		
Salaries of Agents and Inspectors in Manitoba and North-West as per statement marked (b) ....	23,257 42			
Salaries of Extra Clerks at Ottawa....	3,664 95			
do do Winnipeg.	1,170 00			
		28,092 37		
Expenses Crown Timber Office. Winnipeg .....		3,882 65		
Travelling expenses, including removal of Agents.		3,847 28		
Expenses of offices, including rent, cleaning, im- provements, postages, telegrams, freight, &c.....		8,595 13		
Printing, Maps, &c .....		4,658 53		
Expenses Board of Examiners .....		258 75		
Legal expenses .....		780 54		
Total Grant .....	126,126 71			
Total Expenditure.....		133,792 16		
Over-expended.....				7,765 45

**(b.) SALARIES of Agents and Inspectors in Manitoba and the North-West Territories.**

Donald Codd, Agent, 10 mos. at \$2,400 per annum .....	\$2,000 00	} 2,000 00	2,333 33	.....	333 33
Donald Codd, Agent, 2 mos. at \$2,000 per annum .....	333 33				
A. J. Belch, Clerk, 10 mos. at \$1,600 per annum .....	1,333 33	} 3,800 00	1,566 66	.....	166 66
A. J. Belch, Clerk, 2 mos. at \$1,400 per annum .....	233 33				
Roger Goulet, Clerk, 12 months .....		} 2,200 00	1,200 00	.....	200 00
Richard H. Hunter, Clerk, 12 months .....					
Arthur Nesbitt, Timber Inspector, 12 months..		} 2,900 00	1,000 00	.....	200 00
Geo. F. Newcomb do 12 do ..					
H. L. Labine, Clerk, 12 months .....		} 5,000 00	1,000 00	.....	200 00
Alex. Jaffrey, do 12 do .....					
M. B. Wood, do 12 do .....		} 720 00	1,200 00	.....	200 00
Augustus Mills, Land Agent, 12 months } c.					
Geo. Newcomb, do 12 do } d.		} 1,200 00	1,000 00	.....	200 00
Geo. Duck do 12 do .....					
Henry Landerkin do 12 do .....		} 1,200 00	1,000 00	.....	200 00
A. E. Fisher do 12 do .....					
Henry Powell, Housekeeper, &c., 12 months.....	720 00		720 00		
James Anderson, Timber Inspector, 12 months..e..			1,200 00		1,200 00
Carried forward.....					

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.***DOMINION LANDS.—Continued.***(b.) SALARIES of Agents and Inspectors, &c.—Concluded.*

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....				
J. McP. Sutherland, Local Agent, 11½ months...f..		681 18		681 18
Joseph Graham, Local Agent, 13 months, from 1st June, 1879. ....g..		758 33		758 33
<i>Surveys Office.</i>				
A. H. Whitcher, Inspector, 12 months.....h..	2,000 00	1,999 92	0 08	
Chas. D. Richards, Draughtsman, 12 months, \$3 per day.....i..	1,095 00	1,098 00		3 00
Total Grant.....	19,715 00		0 08	3,542 50
Total Expenditure.....		23,257 42		0 08
Over-expended.....				3,542 42

I certify that this account has been examined under my directions and is correct.

J. L. McDUGALL,  
*Auditor-General.*

Examined,  
JOHN GORMAN.



## DEPARTMENT OF THE INTERIOR.

OTTAWA, 26th November, 1880.

Observations on the balances shewn on the Appropriation Statement covering the expenditure on account of Dominion Lands for the fiscal year ending 30th June, 1880.

\* \* \* \* \*

*Salaries of Agents, &c., in Manitoba and North-West Territory.*

*a.* Donald Codd's salary, by Order in Council of 14th November, 1874, was \$2,400.

*b.* A. J. Belch's salary, by Order in Council of 14th January, 1878, was \$1,600. It was intended to reduce them to \$2,000 and \$1,400, but owing to the extra amount of labor in examining and taking evidence in Half Breed scrip claims, and in allotting the Half Breed lands, their pay was allowed at the former rates for ten months in the year.

*c* and *d.* Augustus Mills and George Newcomb's salaries, by Order in Council of 23rd January, 1875, were \$1,200, and they were paid at that rate until the end of the first year.

*e.* James Anderson, Crown Timber Agent. His salary is \$1,200, by Order Council of 24th July, 1879.

*f.* J. M. P. Sutherland's salary is \$700, by Order in Council of 24th July, 1879.

*g.* Joseph Graham's salary by Order in Council of 14th August, 1879 \$700, payable from 1st June, 1879.

*h.* A. H. Whitcher. The deficiency of eight cents arises from the monthly payments bring  $\frac{2}{3}$  of a cent short.

*i.* Charles D. Richards. His pay is \$3.00 a day, 1880 being leap year, he was correctly paid \$1,098.

Signed,

LINDSAY RUSSELL,  
*for Deputy Minister of the Interior.*

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued.*

**COLLECTION OF REVENUE—Continued.**

**MINOR REVENUES.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Minor Revenue expenditure .....	10,000 00			
Bill Stamps.....		1,563 53		
Ferries.....		48 14		
Union Suspension Bridge.....		766 60		
General .....		63 83		
Total Expenditure by Inland Revenue Department.....		2,442 10		
Ordnance Lands.....		2,231 93		
Patent Fees.....		278 42		
Total Expenditure on account of Minor Revenues.....		4,952 55	5,047 55	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
F. HAYTER.

*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Continued*

**VOTE—STATIONERY FOR STATIONERY OFFICE.**

ACCOUNT of sums expended, compared with the sum granted, on account of Stationery, for the year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Inside Service.	Outside Service.	Expenditure.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To purchase stationery..... a ..	13,000 00			
Governor General's Secretary's Office .....		144 65	586 94	
Privy Council .....		290 83		
Justice .....		491 11	1,277 91	
Militia and Defence .....		1,340 66		
Secretary of State.....		423 46	32,773 93	
Interior.....		1,614 59	1,645 65	
Finance.....		1,314 80		
Civil Service Board.....		16 88		
Superintendent of Insurance.....		107 72		
Inland Revenue.....		727 64	2,447 90	
Customs.....		795 60	3,253 95	
Post Office.....		2,037 81	6,024 78	
Agriculture.....		766 42	166 55	
Marine and Fisheries.....		816 28	183 66	
Public Works.....		3,844 36	637 78	
Railways and Canals.....		2,219 94	2,520 73	
Library of Parliament.....		226 47		
Clerk of Crown in Chancery.....		9 73		
Charges of management.....			367 41	
Indian Affairs.....		574 35	835 81	
Generally.....		206 39		
Auditor-General.....		375 79		
Goods Issued, cash refunded to Receiver-General.....			25 08	
		18,345 48	52,748 08	
<b>Total.....</b>	<b>13,000 00</b>			<b>71,093 56</b>

A sum of \$258.78 has been deposited to credit of Receiver-General, composed of the following items, viz:—

Refunds of Expenditure.....	\$ 25 08
M. B. & J. S. Perin, overcharge.....	2 15
Waste cases sold.....	9 50
Waste paper sold.....	222 05

\$258 78

I certify that this account has been examined under my directions and is correct.

**J. L. McDOUGALL,**  
*Auditor-General.*

**Examined,**  
**JOHN B SIMPSON.**

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a. This Vote, although appearing in the Supply Bill as voted for stationery for the Stationery Office, does not cover either the stationery purchased or that distributed during the year.

The Stationery Office was stocked when started under a Vote of \$20,000. The issues made to the different Departments were charged to their several contingencies, or other services, and credited to the Stationery Office. The credit entries have been taken as authority for purchases to an equal amount to supplement the stationery stock, and, as the stock at the end of each financial year does not exceed in value the amount at the beginning, the Vote is not drawn upon for stationery purposes.

I suggest the advisability of voting separately, under the head Miscellaneous, whatever sum may be thought necessary to keep up the stationery stock, as the Vote appears misleading in its present place, the inference being that the stationery purchased is covered by the Vote.

J. L. McDOUGALL,  
*Auditor-General.*

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*Appropriation Accounts for Fiscal Year ended 30th June, 1880—Concluded.*


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*Cullers' Annuities :—*

Paid under authority of Act 40 Vic., cap. 16. ....	5,320 54
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*\* Crown Seizures, Customs :—*

Amount paid during the year, including refund of Crown Seizures' Revenue.....	18,421 80
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*\* Crown Seizures, Excise :—*

Amount paid during the year.....	5,358 27
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\*The expenditure on these two accounts, would seem to be, more properly, deductions from the revenue from these sources.

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN GORMAN.

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*ERRATA.*

The following misprints appear in the foregoing pages :—

Page 11. Expenditure, Secretary of State, \$34,989.96, should be \$35,989.96.

“ 118. Compensation to Pensioners, \$5,635.50, should be \$5,635.60.

“ 126. D. S. Curry's Disbursements, \$20,797.37, should be \$20,797.35

“ 139. Public Buildings Generally, \$12,624.07, should be \$12,642.07.

STATEMENT of Unprovided Items, balances of Appropriations on the 30th June, 1880, showing the amounts which then lapsed and those which were brought forward by Order in Council.

Balances.	Unprovided.	Carried Forward to 1880-81.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Charges of Management.....			3,456 19
<i>Civil Government—</i>			
Governor General's Office.....			358 36
Privy Council Office.....			791 49
Department of Justice.....			84 83
do do Penitentiary Branch.....			124 97
do Militia.....			983 34
do Secretary of State.....	1,252 50		
do Interior.....	129 74		
Auditor-General's Office.....			920 83
Department of Finance.....			1,125 09
Office of the Treasury Board.....			
Department of Inland Revenue.....			955 00
do Customs.....	450 00		
do Postmaster-General.....	3,530 26		
do Agriculture.....	20 00		
do Marine and Fisheries.....	553 95		
do Public Works.....			693 02
Extension of Staff or other change.....	1,008 19		
Departmental Contingencies.....	24,014 80		
Stationery.....			13,000 00
<i>Justice—</i>			
Miscellaneous Justice.....			9,597 39
Travelling expenses, Stipendiary Magistrates, North-West Territory.....			2,908 54
Circuit Allowances, British Columbia.....			5,117 50
do Manitoba.....	70 00		
Contingencies, &c., Supreme and Exchequer Courts.....	640 95		
Maritime Court, Ontario, Contingencies.....			429 40
do Quebec.....			0 16
<i>Dominion Police Penitentiaries—</i>			379 20
Kingston.....			18,403 68
St. Vincent de Paul.....	186 24		
St. John, N.B.....	588 29		
Halifax, N.S.....	\$1,602 13		
Less—Dorchester.....	1,489 23		
Manitoba.....			112 90
British Columbia.....			135 81
<i>Legislation—</i>			1,149 91
Senate Contingencies.....			4,404 30
Library Staff and Contingencies.....			2,917 14
Commons Contingencies.....			5,418 38
Parliamentary Printing.....			10,374 72
Printing, Binding, &c., the Laws.....			2,417 37
Clerk of the Crown in Chancery, Contingencies.....			1,119 03
Miscellaneous Printing.....			1,011 69
Senate Hansard.....	1,825 00		
Criminal Laws.....		2,500 00	
<i>Arts, Agriculture and Statistics—</i>			
Public Archives.....	109 57		
Patent Record.....		3,621 61	
Criminal Statistics.....		771 65	2,942 22
Census.....		1,126 85	
Paris Exhibition.....		23,377 49	15,271 88
Sydney, N.S.W., Exhibition.....			3,291 67
Ontario do.....			7 92

STATEMENT of Unprovided Items, balances of Appropriations, on the 30th  
June. 1880, &c.—*Continued.*

Balances.	Unprovided.	Carried Forward to 1880-81.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
<i>Geological Survey</i> .....			0 84
<i>Observatories—</i>			
Quebec.....			172 28
New Brunswick.....			173 21
<i>Immigration and Quarantine</i> .....		6,377 97	
Assisting immigration.....		9,179 63	
To recoup New Brunswick.....		10,000 00	
<i>Pensions—</i>			
New Militia.....			126 50
Veterans, 1812-15.....			4,440 00
Compensation in lieu of land.....			1,364 40
Quarterly.....			334 07
<i>Marine Hospitals—</i>			
Marine and Immigrant Hospital, Quebec.....			8 78
Quebec.....			1,493 54
Nova Scotia.....			4,882 34
New Brunswick.....			1,799 01
British Columbia.....			993 21
Prince Edward Island.....			526 35
Board of Trade, London.....	282 68		
Shipwrecked Mariners, &c.....			5,748 22
<i>Militia—</i>			
Military Branch and District Staff.....			262 54
Brigade-Majors.....			1,305 73
Drill Instruction.....			4 79
Ammunition.....			
Clothing.....		5,324 63	
Military Stores.....			
Public Armouries.....			22 71
Drill Pay.....			2,075 41
Contingencies.....			113 78
Drill Sheds and Rifle Ranges.....			8,747 92
Ordnance Properties.....			366 49
Military College.....			929 62
Military Schools.....			10,143 23
Garrison Artillery, &c.....			57 77
Guard at Rideau Hall.....			2,028 78
Ordnance and Improved Fire-arms.....			20,000 00
Palliser Guns.....		11,500 00	
Militia in aid of Civil Power.....			1,302 30
Special Force, North-West Territories.....	258 47		
<i>Public Works, Capital—</i>			
Intercolonial Railway :			
Repairing and relaying with steel rails Rivière du Loup Section.....		564 04	
Box and Flat Cars.....		238,360 53	
Completion of line.....		5,068 33	
Deep-water terminus at St. John.....		5,454 35	
Halifax Extension.....	1,664 02		
Nut locks.....		7,202 17	
Prince Edward Island Railway.....		3,460 18	
Pacific Railway :			
Canada Central Extension Subsidy.....		370,506 00	
Georgian Bay Branch.....		789,069 48	
Fort William to English River.....		24,567 25	
English River to Eagle River.....		28,471 02	
Eagle River to Kewatin, Rat Portage.....		506,466 26	
Rat Portage to Selkirk, Red River.....		169,031 22	

**STATEMENT of Unprovided Items, balances of Appropriations, on the 30th  
June, 1880, &c.—Continued.**

Balances.	Unprovided.	Carried Forward to 1880-81.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
<b>Public Works, Capital—Continued.</b>			
Pacific Railway:			
Engine House at Selkirk.....	289 27		
Pembina Branch.....	2,094 73		
Station Houses and Water Supply.....		48,419 05	
British Columbia.....		547,658 72	
Telegraph Line and Roadway.....		113,422 73	
Surveys.....		24,026 32	
West of Red River, including Bridge, &c.....		383,805 00	
Rolling Stock.....		82,418 23	
Canals:			
Lachine.....		781,130 26	
Cornwall.....		30,545 05	
St. Lawrence.....		70,785 44	
Welland.....		747,075 25	
Ste. Anne's Lock and Canal.....		46,945 32	
Carillon Lock and Canal.....		96,783 31	
Grenville.....		121,702 42	
Culbute.....		3,502 64	7,809 16
Rideau.....			1,584 74
St. Peter's.....		46,579 46	
Miscellaneous.....		9,172 35	
Public Buildings, Ottawa—			
Grounds.....		2,242 57	
Western Block.....	380 40		6,621 88
<b>Public Works, Consolidated Fund—</b>			
Improvement of Rivers.....		254 28	
Chains and Anchors, St. Lawrence.....		5,398 65	
Neebish Rapids.....		50 69	
Removing Rock, Victoria, B.C.....		7,820 75	5,320 00
Assiniboine River.....		0 37	
Public Buildings, Ontario—			
Drill Shed, Ottawa.....		47 95	
Post Office, Hamilton.....		1,500 00	
do and Custom House, Windsor.....	129 07		
Public Offices, Brantford.....	11 63		
Military College and Fortifications, Kingston.....		414 54	3,967 11
Parliament Buildings, Damage by Fire.....		1,025 59	
do Ventilation.....	2 10		
do Telephonic service.....		2,500 00	
Geological Museum.....		28,571 83	
Public Buildings, Quebec—			
Fortifications, Quebec and Lévis.....	784 09		
Durham Terrace Extension.....		12,913 60	
Post Office and Custom House, St. Johns.....		4,608 67	
Examining Warehouse, Montreal.....	51 99		3,578 46
New Brunswick—			
Custom House, St. John.....	478 08		
Savings Bank, St. John.....		8,626 87	
Post Office, St. John.....		3,700 91	
do Fredericton.....		2,641 12	
Nova Scotia—			
Marine Hospital, Lunenburg.....		458 36	
Quarantine Hospital, Sydney, C.B.....		2,000 00	
North-West Territories—			
Public Buildings.....		6,262 08	
British Columbia—			
Public Buildings, Repairs.....		4,564 15	
Custom House and Storehouse Wharf, Victoria.....		4,958 60	



STATEMENT of Unprovided Items, balances of Appropriations, on the 30th  
June, 1880, &c.—*Continued.*

Balances.	Unprovided.	Carried Forward to 1880-81.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
<i>Penitentiaries—</i>			
General Penitentiary, Dorchester.....		25,331 36	1,326 71
St. Vincent de Paul.....		5,032 41	
Manitoba, Drains, &c.....	411 25		
do Fencing.....		2,000 00	
Kingston.....		5,993 07	2,983 70
British Columbia.....		5,632 00	
Manitoba and British Columbia, Heating.....		1,557 62	
Babcock Fire Extinguishers.....	18 00		
<i>Public Buildings Generally</i> .....		2,357 93	
Rents, Repairs, &c.....		11,761 03	
<i>Harbours and Breakwaters—</i>			
Ontario.....		2,183 43	
Quebec.....		295 00	
New Brunswick.....		22 78	210 00
Nova Scotia.....		1,447 17	1,063 71
Prince Edward Island.....		5,113 29	8,259 15
General Repairs, Maritime Provinces.....		5,357 43	
Slides and Booms.....		3,627 55	
Dredging.....		208 85	
<i>Miscellaneous—</i>			
Miscellaneous Works, Surveys and Inspections, Arbitra- tions and Awards, Land and Cable Telegraph Lines ...		19,547 27	
Relief to Fishermen, Labrador.....		437 24	
<i>Ocean and River Service—</i>			
Dominion Steamers.....			18,930 08
Mail Subsidies—			
Lakes Huron and Superior.....			900 00
Canada, West Indies and Brazil.....			37,500 00
Examination of Masters and Mates.....	3 43		
Life Boats, Rewards Saving Life, &c.....			736 85
Investigation of Wrecks, &c.....			393 27
Registration of Shipping.....			242 25
Water Police, Montreal.....	41 06		
River Police, Quebec.....	94 48		
<i>Lighthouses and Coast Service—</i>			
Salaries and Allowances of Lighthouse Keepers.....			5,876 94
Maintenance and Repairs of Lighthouses.....			42,512 12
Construction of Lighthouses and Fog-alarms.....			16,831 73
<i>Fisheries—</i>			
Salaries and Disbursements.....	1,157 34		
Fish-breeding.....	109 61		
Fishery Protection.....			1,119 92
<i>Steamboat Inspection</i> .....			1,835 66
<i>Insurance Inspection</i> .....			448 27
<i>Mounted Police</i> .....			1,044 88
<i>Indians—</i>			
Nova Scotia.....		81 57	
New Brunswick.....			8 14
British Columbia.....		9,367 22	
Manitoba, Treaties.....	62 02		
do Agricultural Implements, etc.....		7,192 36	
do Provisions.....	16,190 22		
do Clothing.....	122 27		
do School Teachers.....		8,150 55	
do Surveys.....	4,191 28		
do Manitoba Superintendency.....	33,231 59		
do Sioux.....		3,026 68	
do Instructors in Agriculture.....		1,383 14	

STATEMENT of Unprovided Items balances of Appropriations, on the 30th  
June, 1880, &c—*Continued.*

Balances.	Unprovided.	Carried Forward to 1880-81.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
<i>Miscellaneous—</i>			
“Canada Gazette” .....			705 28
Unforeseen Expenses .....			27,824 49
Professional Services, Justice Armour .....			2,000 00
Army and Navy Commutation .....			9,906 66
North-West Territories .....			11,572 85
Keewatin .....			3,138 50
Canada Temperance Act .....			771 60
Refund of Superannuation to Deputy Inspectors of Weights and Measures .....		890 08	
Trade Mission, Sir A. T. Galt .....			6,500 00
Parliamentary Companions .....	700 60		
<i>Customs—</i>			
Board of Experts .....			19,176 63
<i>Excise</i> .....		4,955 09	
<i>Weights and Measures—</i>			
Salaries of Weights and Measures Inspectors .....			9,291 16
do Gas Inspectors .....			200 13
Rent, etc. ....		5,741 95	
<i>Culling Timber</i> .....			28,168 65
<i>Inspection of Staples</i> .....			2,033 06
<i>Adulteration of Food</i> .....			1,112 63
<i>Public Works Revenue—</i>			
Collection of Canal Tolls .....			704 19
do Slide and Boom Dues .....			19,911 10
Maintenance and Repairs of Canals .....	5,460 65		
do do of Harbours and Slides .....		2,217 21	
Telegraph Lines, B.C. ....		421 70	
do P.E.I. ....		53 34	
Agent, British Columbia .....		1,181 15	
Intercolonial Railway .....		151,970 29	
do Windsor Branch .....		5,473 01	
Prince Edward Island .....		65,359 45	
Pacific Railway .....	28,892 01		
<i>Post Office</i> .....			3,328 95
<i>Dominion Lands</i> .....	793 97		
<i>Minor Revenues</i> .....			5,047 55
Total .....	132,225 20	5,873,903 41	501,125 91

J. L. McDougall,  
*Auditor-General.*

JAMES PATTERSON,  
*Assistant Auditor.*

## EXPENDITURE of 1879'-80,

Estimates under Statute.	Estimates 1879'-80.	Supplement- ary Estimates 1879'-80.	Balances from 1878-'79.	Transfer from other Service.	Total Estimates.	Service.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
7,002,515 69					7,002,515 69	Interest on Public Debt.....
170,907 38	65,600 00				236,507 30	Charges of Management.....
20,000 00					20,000 07	Premiums, Discount and Ex- change .....
1,161,640 27					1,161,640 22	Sinking Fund.....
217,266 66	657,675 00	31,891 66			886,773 30	Civil Government.....
558,070 00	40,785 00	300 00			599,155 05	Administration of Justice...
	12,000 00	747 25			12,747 21	Dominion Police.....
	283,908 31	5,501 09			289,409 31	Penitentiaries .....
345,168 80	283,018 00	11,426 31			639,613 10	Legislation .....
	96,400 00				96,400 06	Geological Survey and Ob- servatories .....
	25,200 00	25,000 00	24,359 96		74,559 95	Arts, Agriculture, &c., in- cluding Census .....
	178,616 00	11,000 00	19,145 95		208,761 90	Immigration & Quarantine
	69,000 00	1,200 00			79,200 03	Marine Hospitals .....
64,718 83	48,163 00				112,881 80	Pensions .....
119,000 00					119,000 00	Superannuation.....
6,600 00	700,200 00	25,020 00	22,126 16		753,946 16	Militia .....
126,533 33	317,040 00	325 00			443,898 32	Ocean and River Service....
	82,700 00	3,315 52			86,015 52	Fisheries .....
	467,443 00	8,000 00	16,081 97		491,524 97	Lighthouses and Coast Service .....
	13,690 00				13,690 00	Steamboat Inspection.....
4,000 00	6,000 00				10,000 00	Insurance Inspection .....
	67,500 00				67,500 00	Culling Timber .....
3,421,585 90					3,421,585 90	Subsidies to Provinces.....
	989,780 00	269,819 00	52,874 34		1,304,973 34	Public Works and Buildings, Consolidated Fund.....
3,800 00	103,000 00	139,228 07			246,028 07	Miscellaneous .....
	484,523 00	185,462 00			669,985 00	Indian Grants .....
	117,300 00	29,509 01			147,009 01	Dominion Lands.....
	308,900 00	25,000 00			233,900 00	Mounted Police.....
	717,069 00	18,233 96			735,302 86	Charges on Revenue— Customs .....
	221,740 00	2,500 00			224,240 00	Excise .....
	72,300 00	3,500 00			75,800 00	Weights and Measures....
	3,000 00				3,000 00	Inspection of Staples.....
	10,000 00				10,000 00	Adulteration of Food....
	1,761,600 00	60,900 00			1,821,600 00	Post Office .....
	2,440,165 00	102,400 00			2,542,575 00	Public Works .....
	10,000 00				10,000 00	Minor Revenues .....
6,098,257 77					6,098,257 77	Redemption of Debt.....
	2,015,000 00	288,000 00			2,303,000 00	Intercolonial Railway.....
		20,000 00			20,000 00	P. E. I. Railway.....
	6,910,000 00	220,000 00			7,130,000 00	Pacific Railway.....
	4,040,000 00	10,289 67	53,906 62		4,104,196 29	Public Works—Capital.....
				17,948 38	17,948 38	Ontario and Quebec Special Account.....
		234,678 20			234,678 20	Unprovided Items, 1878-'79..
19,320,064 63	23,612,455 31	1,713,346 55	188,495 00	17,948 38	44,850,809 87	

\* This amount is the expenditure by the Departments of Customs and Inland Revenue on account of Crown Seizures not estimated for.

JAMES PATERSON,  
Assistant Auditor.



## Compared with Estimates.

Expendi- ture.	Amounts carried to 1880-'81.	Transfer to other Service.	Balances Lapsed.	Unprovided Items.	Expenditure under Statute.		Total Estimate.
					Less than Estimated.	More than Estimated.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
7,773,863 75						771,353 06	7,002,515 69
245,731 40			3,456 19			12,680 21	236,207 38
43,354 09						23,354 09	20,000 00
1,215,807 96						54,167 69	1,161,640 27
898,605 16			10,036 93	30,959 44	103 53	12 85	886,773 32
574,311 41			18,052 99	710 95	7,501 55		599,155 00
12,368 05			379 20				12,747 25
270,381 54			19,802 30	774 83			289,409 31
598,105 16	2,500 00		26,962 63	1,725 00	13 870 32		639,613 11
96,053 67			346 33				96,400 00
25,068 24	28,897 60		21,514 69	109 57		810 00	74,359 96
183,204 35	25,557 60						208,761 95
55,031 23			15,451 45	282 68			70,200 00
102,888 95			6,264 97		3,727 91		112,881 83
127,792 22						8,792 22	119,000 00
690,018 93	16,824 63		47,361 07	228 47			753,946 16
385,334 86			58,702 45	138 97		0 01	443,898 33
86,162 55			1,119 92	1,266 92			86,015 52
426,304 18			62,220 79				492,524 97
11,854 34			1,835 66				13,690 00
9,551 73			448 27				10,000 00
44,651 89			28,168 65			5,330 54	67,500 00
3,430,846 31						9,260 41	3,421,574 90
1,051,926 87							1,304,973 34
183,718 53	809 08		62,419 38	700 00		299 92	246,028 07
694,512 72	29,201 52		8 14	53,737 38			670,985 00
147,802 98				703 97			147,009 01
332,855 12			1,044 88				333,900 00
716,126 23			19,176 63				735,302 86
219,284 91	4,955 09						224,240 00
60,566 76	5,741 95		9,491 29				75,800 00
966 94			2,033 06				3,000 00
8,887 37			1,112 63				10,000 00
1,818,271 05			3,328 95				1,821,000 60
2,329,626 22	226,676 15		20,615 29	34,352 66			2,542,566 00
28,732 52			5,047 56			* 23,760 07	10,000 00
6,868,582 29						770,324 52	6,098,257 77
2,048,014 60	256,649 42			1,664 02			2,303,000 00
16,539 82	3,460 18						20,000 00
4,044,522 72	3,087,861 28			2,384 00			7,130,000 00
2,132,096 84	1,956,464 07		16,015 78	380 40			4,104,196 29
17,948 38							17,948 38
234,678 20							234,678 20
40,262,958 04	5,873,903 41		501,125 91	132,225 20	25,203 30	1,680,155 59	44,850,809 87

J. L. McDOUGALL,  
Auditor-General.





## AD INTERIM REPORT.

FINANCE DEPARTMENT,

OTTAWA, 8th May, 1880.

SIR,—I have the honor to report that, during my recent visit to the Maritime Provinces, I completed, in the usual manner, in the General Offices at Moncton, the audit of the accounts of the Intercolonial Railway for the eight months of the current fiscal year ending 29th February last, that being the latest date up to which the books were ready for examination—or complete returns have as yet reached this Department.

The enclosed balance sheet of the books on the 29th February shows that up to that date there had accrued the following expenditures, chargeable to the Parliamentary appropriations:—

On capital account.....	\$ 176,758 75
For working expenses.....	1,026,358 55
	<u>\$1,203,117 30</u>

On the 30th June, 1879, the stock of general stores on hand, including old materials, was valued at .....	\$ 243,758 10
On the 29th February last it only amounted to.....	109,004 78
	<u>Decrease during 8 months..... \$ 134,753 32</u>

On the 29th February, the open accounts stood as under:—

Debit balances.....	\$ 286,789 70
Credit do .....	28,121 09
	<u>Net balances outstanding..... \$258,668 61</u>
On the 30th June, 1879, the net balances were.....	144,718 65
	<u>Increase during 8 months ..... \$113,949 96</u>

This increase is accounted for as follows:—

Total cheques issued at Moncton, 1st July, 1879, to 29th February, 1880, (less back charges).....	\$1,193,325 66
Add—Excess of stores issued over purchases during the same period.....	134,753 32
	<u>\$1,328,078 98</u>
Of which charged to capital and working expenses as already shown.....	1,203,117 30
	<u>\$ 124,961 68</u>

Less Difference between the gross amounts deposited to credit of the Receiver-General at Moncton, from 1st July, 1879, to 29th February, 1880, (less back charges), say .....	\$ 950,489 72
And the gross revenue accrued during the same period.....	932,478 00
	<u>11,021 72</u>
Net increase in open accounts as already shown.	<u>\$113,939 96</u>

It will be observed that in the accompanying balance sheet the debit balance of the open accounts have been classified as follows:—

Good debts.....	\$ 236,400 91
Bad.....	8,535 26
Doubtful.....	30,716 56
To be transferred to Dominion ledger, Rails loan account .....	11,136 97
	<u>\$286,789 70</u>

The greater portion of good debts are balances of running accounts, which, I am informed, cannot be conveniently dispensed with. Steps should I think be taken to recover, if possible, the doubtful debts, and authority given to relieve the Railway books of the debts known to be hopelessly bad, by having them written off to debit of Consolidated Fund.

I would further recommend that some machinery be devised under which the Railway Accountant may be promptly instructed to enter through his books any expenditures that it may be deemed necessary to make at Ottawa. I may here mention that the \$1,500,000 paid the Grand Trunk Railway, and \$3,535 paid under special warrant, as well as the cost of steel rails actually delivered and used on the railway during the past season, have not, as yet, been advised or passed through the Railway books at Moncton.

Amongst the open accounts are (1), a capital suspense account amounting to \$8,763.37, and (2), a suspense account amounting to \$1,624.51, of both of which I beg to append details, as they both include items which, in my opinion, ought to be otherwise disposed of under proper authority.

I may explain that the \$1,000 is an advance to Mr. Foot, the accountant, to enable him to meet pressing petty disbursements which are subsequently covered by the usual Departmental cheque from week to week.

The account with SS. "*City of St. John*" includes the \$10,000 subsidy paid through the Railway Department for service between Campbellton and Gaspé during last season, to recoup which a cheque should issue here, chargeable to "*Ocean and River Steam Service*."

With the exception of the items to which I have referred, I am pleased to report that the books are kept in the most correct manner, and that the entries in the General Offices and branches were found in perfect accord with each other as well as with the general returns received at Ottawa from month to month up to the end of February last.

I have the honor to be, Sir,

Your most obedient servant,

THOMAS D. TIMS,

*Financial Inspector.*

J. L. McDougall, Esq.,  
Auditor-General,  
Ottawa.

My inspection at Charlottetown has been unavoidably deferred until after the opening of navigation with Prince Edward Island.

T. D. T.

## B.

## INTERCOLONIAL RAILWAY.

Expenditure charged to Capital Suspense, 1st July, 1879, to 29th February, 1880.

*Halifax Extension.*

Car shops, Richmond.....	\$1,385 00	
Extension of freight sheds and cattle pens.....	3,279 02	
Expenses <i>in re</i> case of W. D. O'Brien.....	371 59	
Labor and materials fitting up coal drops, New Richmond wharf.....	401 44	
		<u>\$5,437 05</u>

*Completion.*

Salary of T. C. Duplessis for July, Aug. Sept. and Oct, 1879.....	\$533 32	
Law expenses, including \$100 paid Z. A. Lash, Deputy-Minister of Justice.....	772 91	
Award to Lepage & Sylvain.....	440 00	
Land damages and awards.....	798 88	
Petty claims.....	781 11	
		<u>3,326 32</u>

Total capital suspense 29th February, 1880..... \$8,763 37

THOMAS D. TIMS,  
*Financial Inspector.*

Finance Department,  
Ottawa, 8th May, 1880.

*Capital Account.*

## INTERCOLONIAL RAILWAY, EXTENSION INTO HALIFAX, 1879-80.

The following amounts are paid up to 31st December, 1879:—

Rhodes & Curry, contractors for freight and cattle sheds	\$1,870 50
Labour, &c., for freight and cattle sheds.....	181 45
Labour and materials for sidings.....	1,036 34
Jordan & Fidler, Contractors for car shop.....	1,327 00
J. McLarnan, law fees, W. D. O'Brien suit.....	371 59
	<u>\$4,786 88</u>

COLLINGWOOD SCHREIBER.

*Capital Account.*

## INTERCOLONIAL RAILWAY, CONSTRUCTION ACCOUNT, 1879-80.

Amounts paid to 31st December, 1879:—

Mr. Duplessis' salary.....	\$533 32
Land claims and damages.....	565 29
A. E. Gagnon, travelling expenses.....	139 71
Binding plans of right of way.....	58 56
Legal expenses in Milner case.....	559 00
Timber account.....	88 95
Labour, old account.....	40 00
	<u>\$1,984 83</u>

COLLINGWOOD SCHREIBER.



## C.

## INTERCOLONIAL RAILWAY.

*Suspense Account, 29th February, 1880.*

		Remarks.
Thomas Foot.....	\$ 1,000 00	To meet petty disbursements.
Mechanical Department.....	83 68	} Will disappear in March.
John J. Trites.....	121 00	
Stations.....	86 50	
A. W. Greenfield.....	8 33	} Officers of Railway Department at Ottawa.
L. K. Jones.....	16 67	
Thomas Cross.....	150 00	
L. K. Jones.....	100 00	
A. W. Greenfield.....	58 33	
	<u>\$ 1,624 51</u>	

THOMAS D. TIMS,

*Financial Inspector.*FINANCE DEPARTMENT,  
Ottawa, 8th May, 1880.

AUDIT OFFICE, 16th September, 1880.

SIR,—With reference to our conversation of yesterday on the Interco Railway accounts, I would ask your special attention to the following :—

- 1st. The verification of the reported balance of stock.
- 2nd. An examination of the open accounts for the purpose of providing me with a statement of their value.
- 3rd. To the Rails loan account with a view of giving the probable value of that account.

Mr. Patterson, of this office, has seen the Accountant of the Department of Militia and the Post Office authorities.

Mr. Macpherson thinks that the claim against his Department is not correct, and the Deputy Postmaster General says that there should be nothing against the Post Office. The acting Minister of Railways has undertaken to see to the transference from the open accounts of the \$34,130.83 against the Pacific Railway.

It is quite possible that a portion, if not all, of the apparent disagreements with the Militia and Post Office Departments may be removed by consideration of the fact that although the accounts accrued in 1879-80, they were paid in 1880-81.

I am desirous before passing the entries to close 1879-80, to know the real value of the open accounts which originated in 1879-80, so as to credit expenditure with only that portion of them. The same remark applies to the Rails loan account.

I should like you to urge upon Mr. Pottinger the stoppage of the system of giving credit to outsiders. I see it is convenient to have open accounts with the Departments until settlement can be made, and that there must be a certain amount of money each day in the hands of the Station Master, but I cannot see why traders having goods carried over the railway should receive credit for freight whether they have accounts against the railway or not. Perhaps you can examine the system of returning monies from the stations to the head offices, and whether there are any amounts beyond the daily receipts in the hands of the Station Masters.

Please suggest the mode of writing off the portion of the open accounts accrued before 1879-80, which is worthless.

It would be unfair to charge it against the revenue of 1879-80, but it was credited to revenue as it arose, and it would seem logical to deduct it from revenue, since it has not been realized.

You will, of course, understand that I shall be glad to have the fullest information on the many points not taken up in this letter, which will occur to yourself in the

course of your examination of the accounts at Moncton, including the classification of receipts as suggested by you, and the care which may have been taken by the officers at Moncton to charge each item of expenditure to its proper head of appropriation.

I shall be glad to have you report at as early a day as possible.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

T. D. TIMS, Esq.,  
Financial Inspector.

FINANCE DEPARTMENT,

OTTAWA, 23rd October, 1880.

SIR,—I have the honor to report that, as circumstances permitted, I effected from time to time during the past year, in the usual manner in my office at Ottawa, as well as in the general offices of the railways operated by the Dominion Government, a thorough audit and examination of the fiscal transactions of the Intercolonial Railway, of the Prince Edward Island Railway, and of the Pembina Branch of the Canadian Pacific Railway, respectively, for the fiscal year ended 30th June, 1880, and that I found all details in the general offices at Moncton, Charlottetown, and Winnipeg, correct and in accord with the returns transmitted to me from those points for that period.

Appended will be found the following condensed statements of the last year's transactions of the several lines, respectively :—

A.—INTERCOLONIAL RAILWAY.

- No. 1. Summary of expenditures.
2. Summary of receipts.
3. Summary of cash transactions.
4. Summary of stores account.
5. Open accounts.
6. Balance sheet, 30th June, 1880.
- Appropriation accounts.

B.—PRINCE EDWARD ISLAND RAILWAY.

7. Summary of expenditures.
8. Summary of receipts.
9. Summary of cash transactions.
10. Summary of stores account.
11. Open accounts.
12. Balance sheet, 30th June, 1880.
- Appropriation accounts.

C.—CANADIAN PACIFIC RAILWAY.

13. Summary of expenditures.
14. Summary of receipts.
15. Summary of cash transactions.
16. Summary of stores account.
17. Open accounts.
18. Balance sheet, 30th June, 1880.
- Appropriation accounts.

The transfer of the Pembina Branch of the Canadian Pacific Railway to Government having been effected on the 10th February last, the statements now appended only include the transactions between that date and the 30th June, 1880.

## 1.—INTERCOLONIAL RAILWAY.

Since the 1st August, 1879, the mileage of the Intercolonial Railway has been increased from 714 miles to 840 miles, by the transfer to the Dominion Government of the lines between Rivière du Loup and Hadlow Cove opposite Quebec.

*Capital Expenditure.*

The outlays last year were:

For purchase of Rivière du Loup Branch .....	\$1,500,000 00	
Relaying " " with steel rails, &c..	389,575 43	
		<u>1,889,575 43</u>
Deep Water Terminus, St. John.....		94,545 65
Nut Locks.....		32,797 83
Miscellaneous.....		31,095 69
		<u>\$2,048,014 60</u>
Outlay up to 30th June, 1879.....		36,317,705 04
		<u>38,365,719 64</u>

I deem it proper to mention here that it is impossible for me to exercise any supervision over the classification of expenditures in the railway books. This can only be done correctly by the engineers and other officers in charge of the outlays on the spot.

It will be noticed on reference to the accompanying statements, that the appropriation for Halifax extension has been exceeded to the extent of \$1,664.02. The General Superintendent informs me the work was required for the traffic, and was effected under authority from Ottawa.

*Working Expenses.*

In 1878-79 the working expenses for 714 miles of railway cost.	\$2,010,183 22
In 1879-80 the working expenses for 840 miles were.....	1,603,429 71
	<u>Decrease in 1879-80..... \$406,753 51</u>

*Revenue.*

In 1878-79 the net revenue accrued amounted to.....	\$1,294,099 69
In 1879-80 the net revenue accrued amounted to.....	1,506,298 48
	<u>Increase in 1879-80..... \$ 212,198 79</u>

*Stores.*

On the 30th June, 1879, the value of the stores on hand was...	\$243,758 10
On the 30th June, 1880, the value of the stores on hand was...	163,889 03
	<u>Reduction in stock in 1879-80..... \$79,869 07</u>

*Open Accounts.*

The accompanying balance sheet of the railway books, on the 30th June, 1880, shows that the net balances of unsettled accounts outstanding at that date were.....	\$179,103 11
On the 30th June, 1879, the balances were.....	144,718 65
	<u>Increase during past year..... \$34,384 46</u>

I deem it my duty to call attention to the very large and increasing number of running accounts, some of them of old standing, which I find in the railway accounts received from month to month. Although I am assured that many running accounts kept in the railway books are unavoidable, I am, nevertheless, of opinion that a more rigid system of exacting cash settlements for freight on delivery should be adopted, and that in all cases where running accounts are authorized, they should be adjusted and paid at least once a month.

I am now preparing, and will shortly submit for your information, a statement of all outstanding balances, with full explanations as to the exact position of every account, with the view, if possible, of placing this branch of the railway business upon a better footing.

## 2.—PRINCE EDWARD ISLAND RAILWAY.

### *Capital Expenditure*

The expenditure of last year for extension to Souris, and for wharf, station buildings, &c., amounted to.....	\$ 16,539 82
Outlays up to 30th June, 1879, were.....	3,450,048 75
Cost and equipment to 30th June, 1880.....	\$3,466,588 57

### *Working Expenses.*

For 1878-9 were.....	\$223,313 12
For 1879-80.....	164,640 55
Reduction in 1879-80.....	\$58,672 57

### *Revenues.*

For 1878-9 were.....	\$125,855 91
For 1879-80.....	113,851 11
Decrease in 1879-80.....	\$12,004 80

### *Stores.*

On the 30th June, 1879, the stores on hand were valued at.....	\$46,415 59
On 30th June, 1880, they represented a value of.....	70,617 99
Increase in 1879-80.....	\$24,202 40

### *Open Accounts.*

The balance sheet on the 30th June last, it will be noticed, includes a balance at credit of a "New locomotive suspense account," opened for the purpose of spreading over the whole of last year the cost of two new locomotives ordered for delivery during the year, but still undelivered or unpaid for. They are now almost completed, and their cost will be charged in the accounts for 1880-81 to open accounts.

For the reasons just given the P. E. Island Railway balance sheet shows, on the 30th June, 1880, a net credit balance of \$14,032.18, against \$5,315.95 net debit balance outstanding on the 30th June, 1879.

## 3.—CANADIAN PACIFIC RAILWAY.

The Pembina branch of the Canadian Pacific Railway remained in the hands of the contractors until the 10th February last, when the management was assumed by



Government. The accounts now submitted, therefore, only embrace the transactions between that date and the 30th June last.

Prior to the 10th February, the contractors were bound to account to Government for a portion of the earnings. As none of the accounts have ever passed through my hands, I am unable to state the exact amount collected by Government under the agreement in question.

The net revenue accrued from the 10th February to 30th June, 1880, amounted to.....	\$104,975 69
The net working expenses during the same period were.....	78,892 01
Excess of earnings.....	<u>\$26,083 68</u>

It will be noticed that amongst the open accounts there appears, under the head of "stations," a balance of \$36,007.20. During my recent examination of the accounts at Winnipeg, I found that the balance included over \$20,000, chargeable to construction service for freight of material already delivered. I endeavored, before my departure from Winnipeg and since my return to Ottawa, to have these accounts adjusted and settled, but found that the Chief Engineer could not authorize the necessary entries to be made in settlement of these accounts as suggested by me, without further communication with the engineers in charge of the works in Manitoba.

I further append statements of the Windsor branch (Appendix D) to the 30th June last, by which it will be noticed that the one-third earnings, payable by the Windsor and Annapolis Railway under the present agreement, amounted on the 30th June last, to.....	\$14,011 97
Against which there was an outlay for maintenance of.....	4,526 99
Excess of earnings.....	<u>\$9,484 98</u>

I have the honor to be, Sir,

Your obedient servant,

THOMAS D. TIMS,

*Financial Inspector.*

J. L. McDougall, Esq.,  
Auditor-General, Ottawa.

# APPENDIX A. INTERCOLONIAL RAILWAY.

Cr.

## No. 1.—SUMMARY of Expenditure for Year ended 30th June, 1880.

Dr.

	Amount.	Total.	Amount.	Total.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Amount of cheques issued by Railway Department, at Moncton, during year.....	2,311,357 46		1,603,429 71	
Paid Grand Trunk Railway for the purchase of Rivière du Loup Branch.....	1,500,000 00		2,048,014 60	
Paid C. Milner for land.....	3,535 00		329,915 32	
Issue of stores.....	79,869 07		63,770 40	
Cost of rails from England.....	206,057 56		10,000 00	
		4,100,819 09	12,193 53	
			33,465 48	
				4,100,819 09
			Working expenses (per Statement No. 2).....	
			Capital (per Statement No. 2).....	
			Back charges.....	
			Open accounts transferred.....	
			Subsidy to steamer "City of St. John," paid through Railway Department.....	
			Rails, loan account transferred to books at Ottawa.....	
			Charged to C. P. Railway, at Ottawa.....	

## No. 2.—SUMMARY of Receipts for the Year ended 30th June, 1880.

Gross Deposits to credit of Receiver-General during the year—		Revenue accrued during year—	
In Bank of Montreal.....	1,864,613 93	Passenger traffic.....	\$490,338 66
Molson's Bank.....	1,015 81	Freight traffic.....	915,486 50
		Mails and sundries.....	100,473 32
			1,506,298 48
		Back charges paid during year.....	329,915 32
		Credited open accounts (per Statement No. 6).....	29,385 94
			1,865,629 74

## No. 3.—SUMMARY of Cash Account for Year ending 30th June, 1880.

To Balance, 30th June, 1879.....	5,732 30	By Deposits to credit of Receiver-General during year.....	1,855,629 74
Receipts from Stations during year.....	1,553,862 46	Balance on hand, 30th June, 1880.....	18,068 83
Other receipts during year.....	324,113 81		
	1,877,966 27		1,883,698 57
	1,883,698 57		

**APPENDIX A—Continued.**  
**INTERCOLONIAL RAILWAY—Continued.**

Dr.                      No. 4.—SUMMARY of General Stores Account for Year ending 30th June, 1880.                      Cr.

—	Amount.	Total.	—	Amount.	Total.
	\$ cts.	\$ cts.		\$ cts.	\$ cts.
To Balance on hand, 30th June, 1879.....	.....	243,758 10	Material on hand—	16,640 04	
Gross issues during the year 1879-80.....	783,367 47		Old rails, etc.....	10,250 18	
Less Gross receipts do .....	703,498 40		Fastenings .....	136,998 81	
Excess of issue.....	.....	79,869 07	Other stores.....		
Balance on hand, 30th June, 1880.....	.....	163,889 03			163,889 03

**No. 5.—OPEN Accounts, Year ending 30th June, 1880.**

Net Balances outstanding, 30th June, 1879.....	144,718 65	Debit balances of Open Accounts, per Railway	226,527 49
Payments during year ending 30th June, 1880	63,770 40	Balance Sheet (Statement No. 7).....	41,424 38
(per Statement No. 1) .....	.....	Credit do .....	
Receipts during year ending 30th June, 1880	208,489 05	do do .....	
(per Statement No. 3) .....	29,385 94		
	179,103 11		179,103 11

## 6.—BALANCE SHEET per Railway Books, 30th June, 1880.

CR.

DR.

		Dominion Account.....		342,992 14
Cash .....	18,068 83			
Stations .....	42,829 01			
Spring Hill and Parrsboro' Railway .....	3,566 76			
Western Counties Railway, General Account.....	\$17,653 25			
do do Traffic Account.....	908 15			
Cape Breton Railway .....	18,561 40			
Windsor Branch Railway .....	2,203 43			
Windsor and Annapolis Railway.....	553 43			
do Punchard, Clark & Co.....	7,652 34			
St. Martin's and Upham Railway.....	15,066 14			
Elgin Branch Railway .....	4,107 39			
Kent Northern Railway.....	726 10			
Canada Pacific Railway.....	57 00			
Great Western Railway.....	845 37			
Windsor and Annapolis Railway (new account)	23 00			
Vale Coal Co.....	1,274 76			
Spring Hill Coal Co.....	17,067 19			
Acadia Coal Co.....	2,194 41			
Intercolonial Coal Co.....	5,956 52			
Albion Mines Coal Co.....	60 00			
Post Office Department.....	200 00			
Intercolonial Express Co.....	24,214 41			
Rents Account.....	1,738 33			
Suspense Account.....	3,103 09			
Steel Co. of Canada.....	4,738 83			
Militia Department.....	24,717 41			
Pullman Car Co.....	1,492 15			
Department of Agriculture.....	855 88			
Bills receivable .....	9,134 68			
Coldbrook Mills .....	3,400 00			
Department of Marine and Fisheries .....	1,967 41			
Nova Scotia Forge Co.....	50 64			
Steamer "City of St. John" .....	439 69			
Halifax Rolling Mills.....	1,277 76			
Dorchester Penitentiary .....	17 86			
Western Union Telegraph Co.....	129 54			
Individual accounts.....	1,398 00			
	8,481 07			
Carried forward.....	220,527 49	Carried forward.....		342,992 14



**APPENDIX A—Continued**  
**INTERCOLONIAL RAILWAY—Continued.**

Dr.

No. 6.—BALANCE SHEET per Railway Books, &amp;c.—Continued.

Cr.

	Amount.	Total.	Amount.	Total.
	\$ cts.	\$ cts.		
Brought forward.....	220,527 49		Brought forward.....	342,992 14
Less Credit Balances—				
Accident Insurance.....	\$ 9,461 74			
Chatham Branch Railway.....	1,211 47			
Grand Trunk Railway, General Account.....	4,063 58			
do Traffic Account.....	14,877 49			
Albert Railway.....	374 91			
P. E. Island Railway.....	7 56			
P. E. Island Steam Nav. Co. ...	53 63			
Unpaid account.....	11,374 00			
General Stores.....	41,424 38	179,103 11		
		163,889 03		
		342,992 14		342,992 14

THOMAS D. TIMS,  
*Financial Inspector.*

FINANCE DEPARTMENT,  
 OTTAWA, 23rd October, 1880.

## APPENDIX B.

## No. 7.—PRINCE EDWARD ISLAND RAILWAY.

SUMMARY of Expenditure for Year ended 30th June, 1880.

Dr.

Cr.

Amount.	Total.	Amount.	Total.
\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Payments</i> —Cheques issued Railway Department at Charlottetown during year..... Cost of steel rails received from England.... Transfers from open accounts (Statement No. 13) .....	175,354 47 26,873 39 3,154 91	Charged as follows— Working expenses (per Statement No. 9)..... do No. 9)..... Capital do No. 12).... Stores do No. 12)....	164,640 55 16,539 82 24,202 40 205,382 77

## No. 8.—SUMMARY of Receipts for Year ended 30th June, 1880.

Revenue accrued during year—			
Passenger traffic.....	51,679 86	Deposits to credit of Receiver-General during	130,044 34
Freight do.....	53,643 19	year.....	
Mails and sundries.....	8,528 06		
Transfers from open accounts (per Statement	113,851 11		
No. 13).....	16,193 23		
	130,044 34		130,044 34

## No. 9.—SUMMARY of Cash Account for Year ended 30th June, 1880.

Balance 30th June, 1879.....	538 44	Deposits to credit of Receiver-General during	130,044 34
Stations, received from them during year....	114,731 42	year.....	820 37
do.....	15,594 85	Balance on hand, 30th June, 1880.....	130,864 71
Other receipts.....	130,326 27		
	130,864 71		

## APPENDIX B—Continued.

## No. 10.—PRINCE EDWARD ISLAND RAILWAY—Continued.

Dr. SUMMARY of General Stores Account, for Year ended 30th June, 1880. Cr.

	Amount.	Total.		Amount.	Total.
	\$ cts.	\$ cts.		\$ cts.	\$ cts.
To Balance on hand, 30th June, 1879 .....	66,633 19	46,415 59	By Balance on hand, 30th June, 1880,		
Gross purchases during year.....	42,430 79		consisting of—		
Less—Issues during year .....			Steel rails and fish-plates .....	\$42,296 33	
			Iron rails, bolts and nuts.....	1,864 42	
			Old iron bolts and nuts .....	3,014 25	
			Other stores.....	47,175 00	
				23,442 99	
					70,617 99

## No. 11.—OPEN ACCOUNTS, for Year ending 30th June, 1880.

Net balance outstanding on 30th June, 1879 .....	.....	5,315 96	By Payments during year (per Statement No. 8)	3,154 91	
			Receipts on open accounts during year (per	16,193 23	
			Statement No. 10) .....		19,348 14
			Balance Cr., 30th June, 1880, per Railway		
			Balance Sheet (Statement No. 12) .....		14,032 18

## No. 12.—BALANCE SHEET per Railway Books, 30th June, 1880.

Stores.....	70,617 99	1,943 40 16,300 00 <hr/> 18,243 40
Accident insurances .....		
New locomotive suspense account.....		
Less—Debit balances—		
Cash.....	\$ 820 37	
Stations.....	1,244 52	
Post Office Department.....	2,016 00	
Intercolonial Railway, over-charge account.....	24 56	
Militia Department.....	3 82	
Suspension account.....	101 95	
	<hr/>	4,211 22
Net balances, open accounts.....		14,032 18
Dominion account .....		56,585 81
		<hr/> 70,617 99

FINANCE DEPARTMENT,  
OTTAWA, 23rd October, 1880

THOMAS D. TIMS,  
*Financial Inspector.*







## APPENDIX D.

## No. 19.—WINDSOR BRANCH—INTERCOLONIAL RAILWAY.

Dr.

SUMMARY of Expenditure for Seven Months ending 30th June, 1880

Cr.

—	Amount.	Total.	—	Amount.	Total.
	\$ cts.	\$ cts.		\$ cts.	\$ cts.
To Gross payments by cheques at Moncton.....	.....	5,718 77	By Outlay for maintenance of way and works..	6,108 59	4,526 99
			Less—Value of old material sold.....	1,581 60	1,191 78
		5,718 77	Transferred to Open Accounts .....	.....	5,718 77

## No. 20.—SUMMARY of Receipts for Nine Months ended 30th June, 1880.

Revenue accrued—			Deposits to credit of Receiver-General .....	12,438 75
Passenger traffic.....	4,847 08		Transferred to Open Accounts (per Statement	1,573 22
Freight do .....	8,603 69		No. 25) .....	
Mails and sundries .....	561 20	14,011 97		14,011 97

## No. 21—OPEN Accounts, 30th June, 1880.

To Transfer, per Expenditure Statement, No. 19.	1,191 78	Balance at debit of Open Accounts, 30th June,	
do per Receipts do No. 20.	1,573 22	1880, consisting of—	
		Amount due by Windsor and Annapolis	2,435 25
		Railway .....	329 75
		Amount due by Intercolonial Railway .....	
	2,765 00		2,765 00

FINANCE DEPARTMENT,

OTTAWA, 23rd October, 1880.

THOMAS D. TIMS,

Financial Inspector.

The following is a comparative summary of the working expenses and revenues of the several lines operated by the Dominion Government during the years 1879 and 1880:—

	Earnings, 1879.	Working Expenses, 1879.	Excess of Expenses, 1879.	
Intercolonial Railway....	\$1,294,099 69	\$2,010,183 22	\$716,083 53	
P. E. Island Railway.....	125,855 91	223,313 12	97,457 21	
	<u>\$1,419,955 60</u>	<u>\$2,233,496 34</u>	<u>\$813,540 74</u>	
	1880.	1880.	1880.	Excess of Revenues, 1880.
Intercolonial Railway....	\$1,506,298 48	\$1,603,429 71	\$97,131 23	
P. E. Island Railway.....	113,851 11	164,440 55	50,789 44	
C. P. Railway.....	104,975 69	78,892 01		\$26,083 68
Windsor Branch.....	14,011 97	4,526 99		9,484 98
			<u>\$147,920 67</u>	<u>\$35,568 66</u>
Less.....			35,568 66	
	<u>\$1,739,137 25</u>	<u>\$1,851,489 26</u>	<u>\$112,352 01</u>	
Increase in 1880 .....	\$319,181 65			
Decrease in 1880.....		\$382,007 08		

The foregoing figures, it will be noticed, show:—

1. That whilst, on the one hand, the gross expenses of operating the Dominion Railways exceeded the net earnings in 1878-79 to the extent of..... \$813,540 74  
The corresponding excess in 1879-80 amounted to only..... 112,352 01

Leaving a difference in favor of 1879-80 of..... \$701,188 73

2. On the other hand, the excess of revenue accrued in 1879-80 over the year 1878-9 amounted to..... \$319,181 65  
The operating expenses in 1879-80 were less than 1878-9 by the sum of..... 382,007 08

Net gain in 1879-80, as before shown..... \$701,188 73















